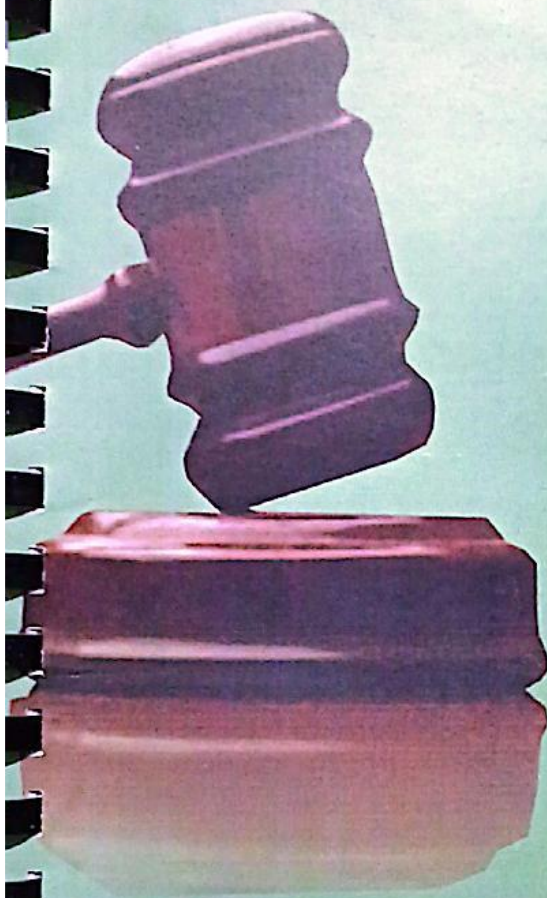


EKITI STATE REVENUE ADMINISTRATION LAW, 2025.

NO. 12 OF 2025



EKITI STATE OF NIGERIA

**A LAW TO MAKE PROVISION FOR THE ADMINISTRATION AND
COLLECTION OF REVENUE DUE TO THE GOVERNMENT OF EKITI
STATE AND LOCAL GOVERNMENT COUNCILS IN EKITI STATE, TO
ESTABLISH THE RELEVANT ADMINISTRATIVE STRUCTURES AND
FOR OTHER MATTERS CONNECTED THEREWITH.**

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24. Ministry of Trade, Industry, Investment and Cooperatives
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FOR MATTER CONNECTED THEREWITH.**

NO. 12 OF 2025.

EKITI STATE OF NIGERIA

Commencement []

ENACTED BY THE EKITI STATE HOUSE OF ASSEMBLY AS FOLLOWS:

PART I

**ESTABLISHMENT AND ADMINISTRATIVE STRUCTURE OF
EKITI STATE INTERNAL REVENUE SERVICE AND ITS
MANAGEMENT BOARD.**

Establishment of Ekiti State Internal Revenue Service.

- 1.** (1) There is hereby established a body to be known as “Ekiti State Internal Revenue Service” (referred to in this Law as “the Service”), which shall be autonomous in the day-to-day running of its financial, technical, professional and administrative affairs.
- (2) The Service -
 - (a) shall be a body corporate with perpetual succession and common seal;
 - (b) may sue or be sued in its own name; and
 - (c) may acquire, hold and dispose of any property or interest in property, moveable or immovable for the purpose of carrying out its functions under this Law.
- (3) The Service shall have power to administer all laws on taxation, rates, charges, levies and fines in respect of which the State House of Assembly or the National Assembly may confer power on the Service.
- (4) The Service may with the approval of the Governor by instrument published in the State Gazette, appoint any Government Ministry, Department or Agency to collect revenue

pursuant to the powers of the Service under sub-section (1) of this section.

- (5) Subject to the provisions of subsection (4), no Ministry, Department, or Agency of the Government of Ekiti State shall exercise or purport to exercise any power to assess, demand, collect, or enforce the collection of any form of revenue within Ekiti State.
- (6) The Service shall have and exercise such powers conferred on it by this Law, the Nigerian Tax Administration Act, 2025 and any other law or enactment.

Establishment and Composition of the Management Board for the Service.

- 2. (1) There is established for the Service a Management Board (referred to in this Law as “the Board”) which shall have the overall supervision of the Service and shall consist of-
 - (a) the Executive Chairman of the Service who shall be the Chairman of the Board;
 - (b) directors from within the Service;
 - (c) a director from the State Ministry of Finance;
 - (d) a representative of the Attorney General of the State not below the rank of a director;
 - (e) three (3) members to be appointed by the Governor on their personal merit from the private sector of the economy, each representing a Senatorial District in the State, who shall possess relevant experience and knowledge in taxation and other related fields. They shall be highly distinguished professionals of proven integrity and means, who will be able to serve selflessly and efficiently for the benefit of the State; and
 - (f) the Legal Adviser to the Service who shall serve as Secretary to the Board;
- (2) All persons mentioned in subsection (1) (c), (d) and (e) of this Section shall be appointed to serve as part-time members.
- (3) The supplementary provisions set out in the Fourth Schedule to this Law shall have effect with respect to the proceedings of the Board and other matters mentioned therein.

Tenure and Remuneration of Board Members.

3. (1) Members of the Board appointed under Section 2(1) (a) and (e) shall hold office;
- (a) for a period of four years and may be re-appointed for a further term of four years and no more;
 - (b) at the pleasure of the Governor; or
 - (c) on such terms and conditions as may be specified in their letters of appointments.
- (2) Members of the Board shall be paid such emoluments, allowances and benefits as the Governor may from time to time determine.

Office of the Executive Chairman.

4. (1) There shall be for the Service an Executive Chairman, who shall be appointed by the State Governor, subject to confirmation by the State House of Assembly. The Executive Chairman shall be a person with experience in taxation and a member of a relevant recognised professional body.
- (2) The Executive Chairman shall be-
- (a) responsible for the execution of the policy and day-to-day administration of the affairs of the Service;
 - (b) responsible for the implementation of the decisions of the Board in accordance with the provisions of this Law
- (3) The remuneration of the Executive Chairman shall be at par with that of other statutory Chairmen in the Ekiti State Government without prejudice to such review and incentives as may be approved by the Governor.

Accountability.

5. (1) The Executive Chairman of the Board shall be the Accounting Officer of the Service.
- (2) The Executive Chairman shall-
- (a) Keep proper accounting records, in accordance with standard accounting practice and financial regulations of the State in respect of-
 - (i) all revenue and expenditure of the Service;
 - (ii) all its assets, liabilities and other financial transactions;
 - and

- (iii) all other revenues collected by the Service, including income on investments.
- (b) prepare an annual report, including financial statements, in accordance with generally accepted accounting principles and practices; and
- (c) ensure that the available accounting records of the Service are adequate, in line with financial regulations and prepared by qualified personnel, who must be a member of relevant recognized professional body.

The Secretary to the Board.

6. (1) The Legal Adviser to the Service shall be the Secretary to the Board.
- (2) The Secretary shall-
 - (a) issue notices of meetings of the Board;
 - (b) keep the records of the proceedings of the Board; and
 - (c) carry out such duties as the Executive Chairman of the Board may from time to time direct.

Meetings of the Board.

7. (1) The Secretary shall summon meeting of the Board whenever business requiring its attention warrants same or on the request of the Executive Chairman or any member of the Board.
- (2) A majority decision of the members on any matter obtained by the Secretary in written correspondence shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.

Cessation of membership.

8. Notwithstanding the provisions of Section 3 of this Law, a member of the Board shall cease to be a member of the Board, where the person -
 - (a) resigns his appointment as a member of the Board by notice, under his hand, addressed to Governor;
 - (b) becomes a person of unsound mind;
 - (c) dies or becomes in-capable of carrying on the functions of his office either arising from an infirmity of mind or body; or
 - (d) is convicted of a felony or any offence involving dishonesty or

- corruption; or
- (e) becomes bankrupt or makes a compromise with his creditors; or
 - (f) is removed from office by the Governor on grounds that it is not in the interest of the Board or of the public for the person to continue in office; or
 - (g) has been found guilty of breach of the code of conduct or other serious misconduct in relations to his duties; or
 - (h) appointed on the basis of a professional qualification, is disqualified as a member of that profession by a competent authority; or
 - (i) appointed a member by virtue of the office he occupies, ceases to hold that office.

Functions of the Board.

9. The Board shall-

- (a) provide general policy guidelines relating to the functions of the Service and supervising the implementation of such policies;
- (b) manage and superintend policies of the Service on matters relating to the administration of the revenue assessment, collection and accounting system under this Law, the Nigeria Tax Administration Act or any other law;
- (c) review and approve strategic plans of the Service;
- (d) employ and determine the terms and conditions of service including disciplinary measures of the employees of the Service;
- (e) stipulate remuneration, allowances and other benefits of employees other than the Executive Chairman, in consultation with the Governor;
- (f) provide an amount of revenue collected, as may be approved by the State House of Assembly, which shall be retained by the Service to defray cost of collection and administration;
- (g) making recommendations, where appropriate, to the Joint Revenue Board on tax policy, reform, legislation, treaties and tax exemption as may be required, from time to time; and
- (h) do such other things which in its opinion are necessary to ensure the efficient performance of the functions of the Service under this Law or any other law.

Functions of the Service.

10. (1) The Service shall -

- (a) assess individuals, estates, trusts and settlements, communities and families chargeable with tax and non-tax revenues in Ekiti State;
- (b) assess, collect, account and enforce payment of taxes and non-tax revenue as may be due to the Government of Ekiti State or any of its agencies;
- (c) collect, recover and pay to the designated account any tax or non-tax revenue under the provisions of this Law or any other enactment or law;
- (d) carry out examinations and investigations with a view to enforcing compliance with the provisions of this Law and other enactment, in collaboration with the relevant law enforcement agencies;
- (e) to control, administer and account for the various taxes and non-tax revenues specified in the First and Second Schedule of this Law including those of the Local Governments specified in the Third Schedule, provided that such power is delegated to the Service by the applicable Local Government under a written instrument;
- (f) collect, recover and pay to the designated account, all taxes and non-tax revenues due to the State Government and the Local Government in line with (b) above and any other enactment through the use of a Demand Notice or a Consolidated Demand Notice as directed by the Service;
- (g) collect tax and non-tax revenues contained in the First and Second Schedule to this Law through an electronic payment platform that leverages e-receipting linked to a unique payment ID which shall be considered final proof of payment;
- (h) in collaboration with the relevant ministries, departments and agencies, review periodically the tax and non-tax revenue rates or regime and promote the application of tax revenues to stimulate economic activities and development;
- (i) in collaboration with the relevant Law enforcement agencies, carry out the examination and investigation of all cases of tax fraud or evasion with a view to determining compliance with the provisions of this or any other relevant enactment;

- (j) make from time to time, a determination of the extent of financial loss and such other losses by government arising from tax fraud or evasion and such other losses (or revenue forgone) arising from tax waivers and other related matters;
- (k) adopt measures to identify, trace, freeze, confiscate or seize the proceeds of tax fraud or evasion;
- (l) adopt measures which include compliance enforcement, and regulatory actions as well as introduction and maintenance of investigative and control techniques for the detection and prevention of non-compliance;
- (m) collaborate and facilitates rapid exchange of scientific and technical information with relevant national or international agencies or bodies on tax matters;
- (n) undertake exchange of personnel or other experts with complementary agencies for the purpose of comparative experience and capacity building;
- (o) establish and maintain a system for monitoring international dynamics of taxation in order to identify suspicious transactions and the perpetrators and other persons involved;
- (p) provide and maintain access to up-to-date and adequate data and information on all taxable persons, individual or corporate, for the purpose of efficient, effective and correct tax administration and to prevent tax evasion or fraud;
- (q) maintain data base, statistics, records and reports on persons, organizations, proceeds, properties, documents or other items or assets relating to tax waivers, fraud or evasion; provided that no tax, levy or revenue established by any law shall be waived except with the approval of the State House of Assembly upon application by the Board through the Governor;
- (r) undertake research and similar measures with a view to stimulating economic development and determining the manifestation, extent, magnitude and effects of tax fraud or evasion and make recommendations to the government on appropriate intervention and preventive measures;
- (s) collate and keep under review all policies of the State Government relating to taxation and revenue generation and undertake a systematic and progressive implementation of

- such policies;
- (t) maintain a liaison with the office of Attorney-General of the State, all government security and law enforcement agencies and such other financial supervisory institutions in the enforcement and prosecution of tax related offences;
 - (u) issue taxpayer identification number to individuals, estates, trusts and settlements, corporate bodies, communities, families and other persons or organisations chargeable with tax in Ekiti State;
 - (v) from time to time specify the form of returns, claims, statements and notices necessary for the due administration of the powers conferred on it by this Law or any other enactment;
 - (w) carry out and sustain public awareness and enlightenment campaigns on the benefits of tax compliance within the State; and
 - (x) carry out such other functions as may be prescribed by a Law of the State House of Assembly or any other enactment.
- (2) From the commencement of this Law, the collection of haulage fees and levies on the interstate movement of goods by mounting roadblocks or at control posts by any agency or person is hereby prohibited.
 - (3) The Service shall be responsible for collection of haulage chargeable only on a commercial vehicle operating haulage service, and strictly payable only at the point of loading and offloading, as may be determined by the Joint Revenue Board.
 - (4) From the date of commencement of this Law, all services hitherto rendered by consultants on behalf of the State, through arrangements or agreements related to the assessment and collection of Personal Income Tax in the State are hereby prohibited and terminated excluding ICT Consultants whose services are used as part of the process of the assessment and collection of Personal Income Tax.
 - (5) Pursuant to the provision of this Section, the Service shall henceforth have the exclusive powers and therefore assume sole authority and responsibility of assessing and collecting all tax and non-tax revenues due to the State Government as intended under this Law and specifically Section 10 (1) (c) above.
 - (6) From the date of commencement of this Law, for the purpose of

strengthening property tax in Ekiti State, the Service shall collaborate with relevant key Ministries, Departments and Agencies (referred to in this Law as ‘MDAs’), in the State for the purpose of enumeration and assessment of land and property in the State.

- (7) The service shall encourage and ensure that relevant MDAs collate, keep and share such records or data with the Service regarding such land and property located in the State upon request by the Service for the purpose of assessment and imposition of property tax. It shall be lawful and mandatory for such relevant key MDAs to comply with any requests as may be made by the Service pertaining to sharing of land and property records or data with respect to any given property or group of properties.
- (8) The Service shall have continuous online access to the property database where it is maintained by such relevant MDAs on a real-time basis in the discharge of its responsibilities. It is mandatory that property data collected by the relevant MDAs including the geotags of the properties so enumerated, are shared with the Service in real-time and the geotags must be included in the demand notices for property related taxes and non-tax revenues.
- (9) Pursuant to the provisions of this Section, any staff or officer of any relevant MDAs, who violates the provisions of subsections 4, 5 & 6 of this Section shall face disciplinary action in line with the relevant provisions of the Ekiti State Civil/Public Service Rules and appropriate sanctions meted accordingly.

Delegation of Powers by the Service.

- 11.** (1) The Service may, by notice in Gazette of the State Government or in writing, authorize any person within or outside Nigeria to –
 - (a) perform or exercise on behalf of the Service, any function, duty or power conferred on the Service; and
 - (b) receive any notice or other document to be given or delivered to the Service in consequence of this Law or any subsidiary legislation made under it.
- (2) The Service may subject to such conditions as it may from time to time determine, appoint and employ practicing Tax

Practitioners or Chartered Accountant as monitoring agents to collect information through tax audit and to monitor compliance with relevant tax laws except as it relates to income tax assessment, to do any act required to be done by it in the execution of its functions under this Law with the aim of achieving the Internally Generated Revenue target of the State Government;

- (3) The Service may subject to prevailing conditions as it may from time to time determine, appoint and employ consultants, including Tax Consultants or Accountant, and agent to transact any business or to do any act required to be transacted or done in the execution of its functions or carrying out into effect the purpose of this Law- provided that such consultants shall not carry out duties of assessing and collecting tax or normal and routine responsibilities of tax officials.

Staff Regulations.

12. (1) Subject to the provisions of this Law, the Board may make staff regulations relating generally to the conditions of service of the staff and in particular such regulations may provide for-
 - (a) the appointment, promotion, termination, dismissal and disciplinary control of staff or employees of the Service; and
 - (b) appeals by staff or employees against dismissal or other disciplinary measures and until such regulations are made, any instrument relating to conditions of service in the public service of the State shall be applicable with such modifications as may be necessary to the employees of the Service.
- (2) The staff regulations made under subsection (1) of this section shall not have effect until approved by the Governor and Ekiti State House of Assembly, and when so approved they must be published in the State Gazette but the Service shall cause a notice of the staff regulations to be issued to all affected staff in such manner as the Service may from time to time determine.
- (3) If the Board thinks it expedient that any vacancy in the Service should be filled by a person holding office in the civil service of the State, it shall notify the Civil Service Commission to that effect and the Board may, by arrangement with the Commission,

- cause such vacancy to be filled by way of secondment or transfer.
- (4) Employment in the Service shall be subject to the provisions of the Pension legislation for the time being in force in Ekiti State and accordingly, officers and employees of the Service shall be entitled to pensions and other retirement benefits as are prescribed under the relevant laws.
 - (5) The terms and conditions of service including remuneration, allowance, benefits and pensions of the employees of the Service shall be determined by the Board, subject to the approval of the Governor.

Funds of the Service.

13. The Service shall establish and maintain a fund which shall consist of and to which shall be credited- -
- (a) an amount not less than 5% and not more than 10% of the State Internally Generated Revenue in the preceding month, (subject to allowable deductions) as may be appropriated by the State House of Assembly as cost of collection and administrative charge;
 - (b) all other monies which may from time to time accrue to the Service for other services including the disposal, lease or hire of any other dealings with, any property vested in or acquired by the Service;
 - (c) all sums of money accruing to the Service by way of grants-in-aid, gifts, testamentary dispositions and endowments, and contributions from any source whatsoever; and
 - (d) such monies as may from time to time be granted to the Service by the State Government or donor agencies provided such grant are not intended for purposes contrary to the objects and functions of the Service.

Expenditure of the Service.

14. The Service shall defray from the fund established pursuant to Section 13 of this Law all amounts payable under or pursuant to this Law being sum representing-
- (a) amounts payable to the Executive Chairman and other members of the Management Board (including allowances);
 - (b) reimbursement to members of the Board or any committee set up by the Board for such expenses as may be expressly authorized by the Board or Service;
 - (c) all remunerations, allowances or other costs of employment of the

- staff of the Service;
- (d) pensions and other retirement benefit payable under or pursuant to this Law or any other enactment;
- (e) cost of acquisition and up keep of premises belonging to or occupied by the Service and any other capital expenditure of the Service;
- (f) investments, maintenance of utilities, staff promotion, training research and similar activities;
- (g) all other costs that may be necessary for the day-to-day operations of the Service; and
- (h) any other payment for anything incidental to the foregoing provisions or in connection with or incidental to any other function of the Service.

Estimates.

15. The Service shall prepare and submit to the Government not later than 30th day of September each year an estimate of its income and expenditure for the succeeding year.

Accounts and Audits.

16. The Service shall keep proper accounts and records in relation thereto in the accounts to be audited by an Auditor(s) appointed by the Board from the list of Auditors submitted and approved by the Ekiti State Auditor-General of the State, who shall make a report thereon.

Annual Report.

17. (1) The Service shall not later than 30th day of June in each year submit to the Governor, a report of its activities during the preceding year and shall include in such report the audited accounts of the Service accompanied by the Auditor-General's report.
- (2) The Auditor – General shall within 30 days of receipt of the report-
 - (a) present a copy of the report to the State Executive Council; and
 - (b) present a copy of the report to the State House of Assembly.

Power to accept gifts.

18. (1) The Service may accept gifts of land, money or other property

on such terms and conditions, if any as may be specified by the person or organization making the gift.

- (2) The Service shall not accept any gift if the conditions attached to it are inconsistent with its function.

Power to borrow.

19. The Service may with the approval of the Governor and the House of Assembly, borrow by way of loan, overdraft or otherwise from any source, such sums as it may require for the performance of its function and meeting its obligations under this Law.

Power of Accountant – General to deduct from source.

20. The Accountant-General of the State shall have power to deduct at source from the budgetary allocation, un-remitted tax and non-tax revenues including sums deducted for withholding tax collected from contracts awarded by the Government and Pay-As-You-Earn of employees not on the State Payroll, due from any Ministry or Government Agency, and transfer such deduction to the Service.

PART II

**ESTABLISHMENT, COMPOSITION AND FUNCTIONS OF
TECHNICAL COMMITTEE, THE LOCAL GOVERNMENT
REVENUE COMMITTEE AND THE STATE JOINT REVENUE
COMMITTEE**

Establishment of Technical Committee of the Board.

21. There shall be a Technical Committee of the Board in this Law referred to as (“the Technical Committee”) which shall comprise of -
- (a) The Executive Chairman of the Board as the Chairman;
 - (b) Directors within the Service; and
 - (c) Legal Adviser to the Service.

Functions of the Technical Committee.

22. The Technical Committee shall-
- (a) consider all matters that require professional and technical expertise and make recommendations to the Board;
 - (b) advise the Board on all its powers and duties specifically

mentioned in Section 9 of this Law;

- (c) have powers to co-opt additional staff from within the Service in the discharge of the duties; and
- (d) attend to such other matters as may from time to time, be referred to it by the Board.

Establishment of Local Government Revenue Committee.

- 23.** (1) There shall be established for each Local Government Area of the State, a Committee to be known as the Local Government Revenue Committee (referred to in this Law as the “Revenue Committee”).
- (2) The Revenue Committee shall comprise of-
- (a) the Local Government Supervisor for Finance, as Chairman;
 - (b) three Local Government Councilors as members;
 - (c) two other persons experienced in revenue matters to be nominated by the Chairman of the Local Government on their personal merits.
- (3) The appointments made pursuant to this Section shall be subject to the approval of the Legislative Arm of the Local Government Council.
- (4) The members of the Revenue Committee appointed under Section 23(2) (c) shall hold office for a period of two years and may be re-appointed for a further term of two years and no more.

Functions of the Local Government Revenue Committee.

- 24.** (1) The Revenue Committee shall be responsible for the assessment and collection of all taxes, fines, rates under its jurisdiction, other than those delegated by written instrument to the Service and shall account for the amounts collected in a manner to be prescribed by the Local Government subject to the financial memorandum and guidelines on Local Government Administration.
- (2) The Revenue Committee shall be autonomous of the Local Government treasury and shall be responsible for the day-to-day administration of the Department, which forms its operational arm.

Establishment and Composition of State Joint Revenue Committee.

25. There is established for Ekiti State a State Joint Revenue Committee which shall comprise of-
- (a) the Executive Chairman of the Service as the Chairman;
 - (b) the Chairmen of the Local Government Revenue Committees;
 - (c) a representative of the Ministry of Local Government Affairs not below the rank of a director;
 - (d) a representative of the Revenue Mobilization Allocation and Fiscal Commission, as an observer;
 - (e) the State Sector Commander of the Federal Road Safety Commission, as an observer;
 - (f) the Legal Adviser of the Service;
 - (g) the Secretary of the Committee, who shall be a staff of the Service.

Functions of State Joint Revenue Committee.

26. (1) The function of the State Joint Revenue Committee shall be to-
- (a) implement decisions of the Joint Revenue Board;
 - (b) advise the Joint Revenue Board and the State and Local Governments on revenue matters;
 - (c) harmonize tax administration in the State and the Local Governments;
 - (d) enlighten members of the public generally on State and Local Government revenue matters;
 - (e) carry out such other functions as may be assigned to it by the Joint Revenue Board.
- (2) The Committee shall meet quarterly towards the realization of the functions of the Committee.

Funding of the State Joint Revenue Committee.

27. Subject to periodic review by the Committee, each Local Government shall contribute the sum of ₦500,000.00 annually while the Service shall complement with the half of the total contribution for the running of the Secretariat of the Committee.

PART III

TAX ADMINISTRATION, RETURNS AND ASSESSMENT.

Registration of taxable persons.

28. (1) Every taxable person shall register with the Service and obtain a Taxpayer Identification (“Tax ID”) for the purpose of

compliance with tax obligations.

- (2) The service shall, upon receiving a request, register and issue a Tax ID to every taxable person.
- (3) Where the Service refuses to register or issue a Tax ID upon request under subsection (2), the Service shall, within five (5) working days of the decision, notify that person of the refusal with reasons.
- (4) The Service may, based on the information available to it, register and issue a Tax ID to a person who should apply for a Tax ID but failed to do so.
- (5) The relevant tax authority shall promptly notify a person registered and issued with a Tax ID under subsection (4) of the registration and Tax ID.
- (6) A taxable person having a valid Tax ID shall not apply for, or be issued with another Tax ID.
- (7) A person who discovers that a taxable person has multiple Tax IDs, shall promptly report to the Service for unification.
- (8) A Tax ID issued to one taxable person is not transferable or usable by another taxable person.
- (9) A Tax ID shall be –
 - (a) stated on a return, notice, correspondence or documents submitted, lodged, or used for the purposes of tax compliance;
 - (b) stated on a document prepared, produced, issued or submitted in respect of a transaction; and
 - (c) a condition for entering into a contract with any Federal or State ministry, department or agency and Local Government Council.
- (10) A person engaged in banking, insurance, stock-broking, or other financial services in Nigeria shall ensure that every taxable person provides a Tax ID.

Notification of change in particulars.

- 29.**
- (1) Every taxable person shall, within 30 days of the occurrence of a change in its particulars, notify the Service of the change.
 - (2) The change referred to in subsection (1) includes –
 - (a) name, including trading name, location of business,

telephone numbers or e-mail address, and registered address;
(b) in the case of -

- (i) an incorporated person, a person holding 5% or more of its share capital, or the beneficial owner of the shares held by nominees;
- (ii) a trust, the full identity, address and other contact details of the trustees and beneficiaries of the trust;
- (iii) a partnership, the full identity, address and other contact details of all the partners; and
- (iv) sale, liquidation, acquisition, take-over or merger of a business, all relevant information regarding the sale, liquidation or merger, and full details of the new owners.

Income Tax Returns for Individuals.

- 30.** (1) A return of income shall be filed, in the prescribed form, with the Service in each year of assessment and without notice or demand, by every taxable person whether or not liable to pay tax, not later than the 31st day of March of each year.
- (2) The return required to be filed under this section shall contain -
- (a) a duly completed self-assessment form;
 - (b) the amount of income from every source for the year preceding the year of assessment computed in accordance with the provisions of Nigeria Tax Act, 2025 or any Regulation made under the Act;
 - (c) personal relief and tax computation;
 - (d) in the case of income earned from trade, business, profession or vocation, an audited financial statement or a statement of accounts attested to by the taxpayer; and
 - (e) evidence of payment of the tax due.
- (3) Notwithstanding the provision of subsections (1) and (2), the Service may issue guidelines for the filing of a simplified income tax return by low-income earners or persons operating in the informal sector.

Pay As You Earn.

- 31.** (1) An employer shall file a return with the Service for all emoluments paid to its employees, not later than 31st January of each year in respect of all employees in its employment in the preceding year.
- (2) The returns shall disclose for each employee gross emoluments, including allowances and benefits in kind, total deductions, net emoluments and tax deducted.

- (3) Notwithstanding the provisions of sub-section (1), an employee shall file an annual return of income from all sources, including employment income, in accordance with section 30 of this Law.

Simplified or Presumptive Income Tax Return.

32. Notwithstanding the provisions of section 31, the Service may issue guidelines for the filing of a simplified income tax return by low-income earners or persons operating in the informal sector. Subject to the guidelines issued by the Service under this section, the presumptive tax regime shall be administered on applicable taxable persons and firms by the Service using a Presumptive Tax Registration Form EKIRS/PT/01 on annual basis.

Self-Assessment of Tax Payable.

33. (1) Every taxable person shall, on the due date, submit a self-assessment tax return with the service in accordance with the relevant provisions of this Law.
- (2) A taxable person who has submitted a self-assessment return in the prescribed form for a reporting period is deemed to have made an assessment of the amount of tax payable, including a negative or nil amount, for the reporting period to which the return relates.
- (3) A tax return in the approved form completed and submitted electronically by a taxable person is a self-assessment notwithstanding that —
- (a) the form contains pre-entered information supplied by the tax authority; and
- (b) an estimate of the tax payable is computed electronically as information is being entered into the form.
- (4) Where a taxable person has delivered a tax return, under subsection (1), the Service may —
- (a) accept the tax return without making an additional assessment;
- (b) accept the tax return and make additional assessment; or
- (c) reject the tax return and, to the best of its judgment, determine the amount of the tax due from the taxable person, and make an assessment accordingly.

- (5) Where the taxable person fails to declare the true and correct amount of income or tax payable in its self-assessed tax returns, the taxable person is liable to pay any outstanding tax from the due date of the returns.
- (6) The outstanding tax shall be subject to penalty and interest, in accordance with the provisions of this Law or other relevant tax laws from the date the return becomes due.

Administrative Assessments.

- 34.** (1) Where a taxable person has not delivered a tax return as provided under this Law, and the Service is of the opinion that such taxable person is liable to pay tax, it may, to the best of its judgment, determine the amount of the tax due from the taxable person and make an assessment accordingly.
- (2) The assessment issued under subsection (1) shall not affect the imposition of any other liability specified in this Law or any other law, incurred by the taxable person by reason of its failure or neglect to deliver a tax return.
- (3) The Service may prescribe the rules, guidelines and procedures for the issuance of administrative assessment under this section.
- (4) The Service may make an assessment upon a taxable person for any year before the expiration of the time within which it is required to deliver a return or to give notice under the provisions of this Law, if the Service considers such assessment to be in jeopardy.

Additional Assessments.

- 35.** (1) Where the Service discovers or is of the opinion, at any time, that any taxable person liable to tax has not been assessed or has been assessed at an amount less than which ought to have been charged, the Service may, within six years of an assessment, assess the taxable person at such amount or additional amount, as ought to have been charged.
- (2) The six-year limitation period stipulated in subsection (1) shall not preclude the Service from continuing with a tax audit and for raising additional assessment where the tax audit commenced before the expiration of the six-year limit.

- (3) The provisions of this Law as to the notice of assessment, appeal and other proceedings shall apply to such assessment or additional assessment and to the tax charged.
- (4) Notwithstanding the time limit specified in subsection (1), where there is a deliberate misstatement by a taxable person in connection with any tax imposed under this Law, the Nigeria Tax Act, 2025 or any other tax law, the Service may at any time, and as often as may be necessary, assess the taxable person to such amount or additional amount as may be necessary for the purpose of making good any loss of tax attributable to the deliberate misstatement.
- (5) All relevant facts shall be considered in the computation of the amount or additional amount of tax that should have been charged under subsection (1), even where such facts were not known when a prior assessment or additional assessment was made for the taxable person in the same year.

Deemed profit/income assessment (Presumptive tax).

36. Where a business produces either no assessable profit or an assessable profit which is less than expected from that business, or the true amount of the assessable profit cannot be readily ascertained, the Service may assess and charge that taxable person on such fair and reasonable percentage of the gross income from the trade or business as contained under the Second Schedule to this Law.

Service of Notice of Assessment and Consolidated Demand Notice.

37. (1) The Service shall cause to be served on, or sent by registered post, courier service or electronic means to each taxable person, or person in whose name a taxable person is chargeable, a notice of assessment in respect of any income tax charged including the place at which payment should be made, and setting out the rights of that person as contained in sections 38 of this Law.
- (2) The Service shall cause to be served on, or sent by registered post, courier service or electronic means to each taxable person, or person in whose name a taxable person is chargeable, a Consolidated or Harmonized Demand Notice in respect of any levy, rate or revenue charged, other than income tax, including

the place at which payment should be made.

- (3) The Local Government Revenue Committee shall cause to be served on, or sent by registered post, courier service or electronic means to each rate or levy payer, or person in whose name a rate or levy payer is chargeable, a Harmonised Demand Notice in respect of any rate, levy or revenue due to the Local Government, including the place at which payment should be made, provided that the Revenue Committee shall apply the rates and levies contained in the Third Schedule to this Law.

Revision of assessment in case of objection.

38. (1) Where a taxable person disputes an assessment, the taxable person may, by a written notice of objection delivered in person, by courier service or via electronic means, apply to the Service for the revision and amendment of the assessment made on it.
- (2) An application under subsection (1) shall only be valid if it –
 - (a) is delivered to the Service within thirty (30) days from the date of service of the disputed notice of the assessment; and
 - (b) contains the grounds of objection to the assessment, that is the –
 - (i) specific issues disputed or errors observed with their monetary values;
 - (ii) amendment required to be made so as to resolve the dispute or correct the error;
 - (iii) justification for the amendments;
 - (iv) amount of assessable and total profits, income or value of transactions admitted by the taxable person for the relevant reporting period; and
 - (v) amount of tax admitted by the taxable person or that no amount of tax is admitted as payable.
- (3) Notwithstanding the provisions of subsection (2), the Service may, for any satisfactory and good cause shown, extend the time for making the application referred to in subsection (1) to such reasonable time in the particular circumstances.
- (4) Upon receipt of a notice of objection referred to in subsection (1), the service may –
 - (a) require the taxable person to furnish such particulars as it may deem necessary and to produce all books or other

documents relating to the profits, income or transactions of the taxable person; and

- (b) summon any person to give evidence in respect of the assessment to appear for examination before an authorized officer of the Service or make a declaration on oath in respect of the assessment.
- (5) Where the taxable person and the Service agree as to the amount of tax to be assessed, the disputed assessment shall be amended, and a revised notice of assessment of the tax payable shall be served on the taxable person.
- (6) The Service shall respond to the objection notice within 90 days, otherwise the objection of the taxpayer shall be upheld.
- (7) Where the Service considers the notice of objection submitted by the taxable person as invalid, or where the taxable person and the Service do not agree as to the amount of tax to be assessed, the taxpayer may exercise the right of appeal.
- (8) Where a taxpayer is dissatisfied with the judgement of the Tax Appeal Tribunal, it may appeal to the High court, provided that it shall pay 20% of the disputed amount into an account designated by the High Court as security before the hearing of the appeal, and include the evidence of payment while filing the notice of the appeal.
- (9) A party dissatisfied with the decision of the High Court may appeal to the Court of Appeal, while an appeal against the judgement of the Court of Appeal shall lie to the Supreme Court.

Errors and Defects in Assessment and Notice.

- 39.** (1) An assessment, notice, warrant or other proceeding purporting to be made in accordance with this Law shall not be invalidated for want of form or be affected by reason of a mistake, defect or omission, if the –
- (a) substance and effect of the assessment is in conformity with the provisions of this Law; and
 - (b) the taxable person assessed or intended to be assessed or affected is designated or described according to common intent and understanding.
- (2) An assessment shall not be invalidated or affected by reason of–
- (a) a mistake as to the –

- (i) name of a company liable or of a person in whose name a company is assessed;
 - (ii) the description of any profits; or
 - (iii) amount of the tax charged.
- (b) any variance between the assessment and the notice, if in cases of assessment, the notice –
- (i) is duly served on the company intended to be assessed or on the person in whose name the assessment was to be made;
 - (ii) contains, in substance and effect, the particulars on which the assessment is made.

Assessments to be final and conclusive.

- 40.** (1) Where –
- (a) no valid objection or appeal has been lodged within the time stipulated under this Law, against an assessment as regards the amount of the total income or profits assessed;
 - (b) the amount of the total income or profits has been agreed to under section 38(5) of this Law;
 - (c) the amount of such total profits has been determined on objection or revised under the provision of section 38(5) of this Law; or
 - (d) the assessment as made, has been agreed to, revised or determined on appeal;
- such assessment shall be final and conclusive for all purposes of this Law as regards the amount of such total income.
- (2) Where the full amount of tax in respect of any final and conclusive assessment is not paid within the period prescribed in this law, the provisions relating to the recovery of tax under this Law, and to any penalty under section 69 of this Law, shall apply to the collection and recovery.
- (3) The provision of subsection (2) shall be subject only to the set-off of the amount of any tax repayable under any claim, made under the relevant provisions of this Law or any other law which has been agreed to by the Service or determined on any appeal against a refusal to admit such claim.
- (4) The provision of Section 38 of this Law shall not prevent the Service from making any assessment or additional assessment

for any year which does not involve re-opening any issue on the same facts, which has been determined for that year of assessment under section 38(5) of this law by agreement or on appeal.

List of Taxable Persons Assessed.

41. (1) The Service shall maintain assessment lists of taxable persons assessed to tax.
- (2) The assessment list shall contain —
- (a) the names and addresses of the taxable persons assessed to tax;
 - (b) the name and address of any person in whose name any taxable person is chargeable;
 - (c) the amount of the total income of each person;
 - (d) the amount of tax payable by the person; and
 - (e) such other particulars as may be determined by the Service.
- (3) Where complete copies of all notices of assessment and all notices amending assessments are filed in the offices of the Service, they shall constitute the assessment lists for the purpose of this Law.

Books of Account.

42. (1) Every taxable person shall, whether or not the person is liable to pay tax, maintain books or records of accounts.
- (2) The books or records of accounts shall contain sufficient information or data of all relevant transactions for the ascertainment of the person's tax liability.
- (3) The books and records required to be maintained under subsection (1) shall be in English language and shall, for the purpose of tax, be consistent with the format that may be prescribed by the Service.
- (4) Where the record is maintained in a language other than the English language, the person shall, on demand by the Service, produce, at its own expense, a translation in English language, which shall be certified by a sworn translator.
- (5) Any book or record required to be kept under this section shall be kept for a period not less than six years after the year of

assessment in which the income relates.

Return deemed to be furnished by an authorised person.

43. A return, statement or form furnished under this Law by or on behalf of any person shall for all purposes be deemed to have been furnished by that person or by the representative of the person, unless the contrary is proved, and any person signing such return, statement or form shall be deemed to be duly authorised and cognizant of all matters contained in the return, statement or form.

Accreditation of Tax Agents.

44. (1) For the purpose of compliance with this Law or any other tax law, a taxable person may either represent itself or be represented by a tax agent accredited by the Service.
- (2) The requirements for accreditation shall be set out by the Service.
- (3) No return shall be deemed as duly filed except filed by the taxpayer or an accredited tax agent on behalf of the taxpayer.
- (4) Tax returns shall be accompanied by a declaration or attestation-
- (a) in the case of a taxpayer, that the information supplied is true and complete; and
 - (b) in the case of a tax agent, that he has exercised appropriate technical competence, and applied the highest standard of ethics and professional conduct.

Information to be delivered by financial institutions.

45. (1) Without prejudice to the provisions of section 85 of this Law, every bank, insurance company, stock-broking firm, or any other financial institution, shall prepare with or without demand by the Service, and deliver to the Service, quarterly returns specifying-
- (a) the names, address and National Identification Number (NIN) of new customers of the bank; and
 - (b) the names, addresses, National Identification Number (NIN) and details of transactions of existing customers (including an individual, partnership, business name, un-incorporated association and body corporate), all transactions where the cumulative transactions in a month amount to ₦1,000,000.00 (One Million Naira) or more.

- (2) Subject to Sub-section (1) of this Section, for the purpose of obtaining information relating to taxation, the Service may give notice to any person including a person engaged in banking business in Nigeria to provide within the time stipulated in the notice, information, including the name address and National Identification Number (NIN) of any person specified in the notice- provided that a person engage in Banking business in Nigeria, shall not be required to disclose any additional information about his customers or his bank under this section unless such additional disclosure is required by notice signed by the Executive Chairman of the Service on the advice of the Technical Committee of the Board.
- (3) Any bank, insurance company, stock-broking firm, or any other financial institution in Nigeria which contravenes the provision of this section, commits an offence and shall in respect of each contravention be liable to a fine of ₦1,000,000.00 in case of a body corporate, and in case of an individual a fine of ₦200,000.00 or imprisonment for a term of one year or to both such fine and imprisonment.

PART IV

PAYMENTS, COMPLIANCE AND ENFORCEMENT.

Payment of Tax.

46. (1) Every taxable person shall make payment of tax due on or before the due date of filing, in one lump sum or in instalments, provided that the final instalment shall be paid on or before the due date of filing.
- (2) Except as otherwise provided in any law, revenue due to any authority in Ekiti State shall be payable through authorized payment gateways, into any of the banks designated by the Board or the Chairman of the relevant Local Government Council entitled to receive such revenue, through an electronic payment platform that leverages e-receipting linked to a unique payment ID which shall be considered final proof of payment.
- (3) Tax charged by any assessment which is not or has not been the subject of an objection or appeal shall be payable, after the deduction of any amount to be setoff for the purposes of

collection under any provision of this Law, or any amount deposited against the tax, at the place stated in the notice of assessment within thirty (30) days of service of such notice upon the taxable person, provided that the Service, in its discretion, may extend the time within which payment is to be made.

- (4) Collection of tax in any case where notice of an objection or appeal has been given by the taxable person shall remain in abeyance until such objection or appeal is determined, provided that the taxable person shall pay the tax which is not the subject of an objection or appeal.
- (5) Upon the determination of an objection or appeal, the Service shall serve the taxable person, a notice of the tax payable as so determined, and that tax shall be payable within 30 days of the date of service of such notice.
- (6) Any balance of tax unpaid as at the due date shall attract interest and penalties as provided in this Law or any other relevant law.
- (7) Where the service grants a taxable person an extension of the period for the payment of a tax and the person fails to make the payment within that period of extension, penalty and interest shall accrue from the due date of payment of the tax as if the extension was never granted.
- (8) Where there is no objection or appeal, the Service may proceed to enforce the recovery of the tax payable in accordance with the provisions of this Law.

Penalty and interest for non-payment of tax.

47. (1) Subject to the provisions of subsection (3) of this Section, if any tax is not paid within the period prescribed under this Law or other relevant laws -
- (a) a sum of money equal to ten percent (10%) of the amount of the tax payable shall be added to it as penalty, and the provisions of this Law relating to collection and recovering of tax shall apply to the collection and recovery of the sum; and
 - (b) the tax due shall carry interest at the prevailing monetary policy rate of the Central Bank of Nigeria plus spread to be determined by the Commissioner from the date when the tax becomes payable until it is paid, and the provisions of

this relating to collection and recovery of tax shall apply to the collection and recovery of the interest.

- (2) The Service shall serve a demand notice on the company or taxable person and where payment is not made within thirty (30) days from the date of the service of such demand note, the Service may proceed to enforce payment under this Law.
- (3) Any person who without lawful justification or excuse, the proof whereof shall lie on the person, fails to pay any tax, penalty or interest within the period prescribed in this Law, commits an offence under this Law.
- (4) The penalty and interest imposed under this section shall not be deemed to be part of the tax paid for the purpose of claiming relief under any of the provisions of this Law or any other tax law.
- (5) The Service may, for any good cause shown, waive the whole or any part of penalty and interest due under this Law or any other tax law, and make a monthly report to the Commissioner containing the details of the taxpayers, circumstances and the amounts waived.

Deduction at Source.

48. (1) Where any payment is made to a person, the person making the payment shall, at the date when payment is made or otherwise settled, deduct the tax at the rate prescribed in regulations relating to deduction of tax at source.
- (2) Dividend distributed by a Nigerian company and received by a person after deduction of the tax prescribed in this section and regulations relating to deduction of tax at source, shall be regarded as franked investment income of the person receiving the dividend and shall not be charged to further tax.
 - (3) Interest on short term securities and corporate bonds earned by an individual after deduction of tax at source, shall not be charged to further tax.
 - (4) Income tax chargeable on an employee whether or not the assessment has been made, shall be deducted from any emolument payable, or from any payment made on account of the emolument, by the employer to the employee.
 - (5) In arriving at the amount of income tax to be deducted from any

payment of or on account of the emolument to an employee, the employer shall ensure that the aggregate amount of all the deductions made during a year of assessment shall equal the income tax chargeable on the employee in respect of its emoluments for that year.

- (6) For the purpose of giving effect to the provisions of this section, regulations relating to deduction of tax at source shall apply.
- (7) Every person who has an obligation to deduct and remit tax under this Law or any other tax legislation shall render monthly returns to the Service, as specified in the regulation issued for that purpose.

Tax Refund.

- 49. (1) There shall be refunded to taxpayers, after proper auditing by the Service, such overpayment or any excess of tax as is due.
- (2) The Service may make rules and conditions necessary to facilitate and decide who is eligible for the refund mentioned in sub-section (1) of this Section.
- (3) Any tax refund shall be made within 90 days of the decision of the Service made pursuant to sub-section (2) of this section with the option of setting off against future tax.
- (4) For the purpose of tax refund, the Accountant-General shall open a dedicated Account for each tax-type into which shall be paid money for settling tax refunds, provided that the Service shall provide the Accountant-General with an estimate of the amount to be set aside by the State Government for tax-refunds.
- (5) The dedicated accounts created pursuant to subsection (4), shall, be administered by the Service and be funded from the respective accounts of Government into which revenue of each tax-type is remitted.
- (6) No claim for refund of tax under this section shall be allowed unless it is made in writing within six years after the end of the year of assessment to which it relates.

Call for returns, books, documentation and information.

- 50. (1) For the purpose of obtaining full information in respect of income and the tax liability of a taxable person or for performing any function conferred on the Service by this Law or any other

tax law, the Service may give notice or further notice to any taxable person to -

- (a) complete and deliver to the Service any return specified in such notice or further notice, whether or not the person is liable to pay tax, and whether or not a return had been previously filed under this Law for a year of Assessment;
 - (b) appear personally before an officer of the Service for examination with respect to any matter relating to a matter to which such notice or further notice relates;
 - (c) produce or cause to be produced for examination, books, documents, records, or information relating to any assets, at the place and time stated in the notice or further notice, which time may be from day-to-day, or for such period as the Service may deem necessary;
 - (d) grant the Service access to records, data or information stored or residing in computers or other electronic devices, including magnetic media or cloud computing facilities maintained, operated, controlled or owned by the individual, company or taxable person; and
 - (e) provide orally or in writing any other information specified in such notice or further notice.
- (2) The time specified in the notice or further notice under subsection (1) shall not be less than seven (7) days from the date of the service of such notice or further notice.
- (3) Nothing in the foregoing provision of this Section or in any other provision of this Law shall be construed as precluding the Service from verifying, by tax audit or investigation, any matter relating to any returns or entries in any book, document or accounts, including those stored on a computer, cloud computing facilities, in digital, magnetic, optical or electronic media as may from time to time be specified by the Service.
- (4) Any person may apply in writing to the Service for an extension of time within which to comply with the provisions of this section and other relevant provisions of this Law, provided that the person-
- (a) makes the application before the expiration of the time stipulated in the notice or further notice; and
 - (b) shows good cause for his inability to comply with this

provision.

- (5) If the Service is satisfied with the cause shown in the application under subsection (4)b, it shall, in writing, grant the extension of time or limit the time as it may consider appropriate.

Power to access lands, buildings, books and documents.

51. (1) Notwithstanding anything to the contrary in any other enactment or law, an authorized officer of the Service shall at all reasonable times have free access to all lands, buildings, places, books and documents, in the custody or under the control of a person, public officer, or institution or any other person whatsoever, for the purpose of inspecting the books or documents including those stored or maintained on computers, servers, acting systems or on digital, magnetic, optical or electronic media and any property, process or matter which the officer considers necessary or relevant for the purpose of collecting any tax under any of the relevant enactments or law.
- (2) Where the hard copies of any of the books or documents mentioned in subsection (1) of this Section are not immediately available because they are stored on a computer, servers, Acting systems or on digital, magnetic, optical or electronic media, the Service can take immediate possession of such removable media and the related removable equipment or computer used to access the stored documents on the aforementioned media in order to prevent the accidental or intentional destruction, removal or alteration of the records and documents, especially where such could be needed as potential evidence in the investigation or criminal proceedings.
- (3) Where the Service is able to obtain in place of taking physical possession of such equipment, computer or storage media under sub-section (2), and the Service possesses the ability, equipment and computer soft-ware to make exact duplicate copies of all information stored on the computer hard drive and preserve all the information exactly as it on the original computer, the Service shall make such a copy and use it as digital evidence during investigation or criminal proceedings.
- (4) The occupier of a land, building or place that is entered or proposed to be entered by an authorized officer, shall-

- (a) provide the officer with all reasonable facilities and assistance for the effective exercise of powers under this section; and
 - (b) answer questions relating to the exercise of the powers under this section, orally, or if required by the officer, in writing or by statutory declaration.
- (5) Notwithstanding sub-section (1) of this section, the authorised officer or a person accompanying the officer shall not enter any private dwelling except with the consent of an occupier or pursuant to an authorization issued under sub-section (6) of this section.
- (6) A judicial officer may upon an application by an officer of the Service authorises the officer by warrant to enter into any premises.
- (7) Every authorization issued under sub-section (6) of this Section shall-
 - (a) be in the form prescribed in the Second Schedule to the Nigeria Tax Administration Act;
 - (b) be directed to a named officer of the Service;
 - (c) be valid for a period of three (3) months from the date of its issue or such lesser period as the judicial officer considers appropriate;
 - (d) state its period of validity, or the date on which it expires; and
 - (e) be renewable by the judicial officer on application.
- (8) An officer exercising the power of entry conferred by an authorization issued under sub-section (6) of this section shall produce the written authorization and evidence of identity- -
 - (a) on first entering the private dwelling; and
 - (b) whenever subsequently reasonable required to do so.
- (9) For the purpose of sub-section (2) and (3), the taxpayer shall provide passwords, access codes and other relevant information required to access the books, records, documents, computers or electronic devices.
- (10) A person shall not be bodily searched under this section except by a person who is of the same gender as the person to be bodily searched.

Power to remove books and documents.

52. (1) An officer of the Service authorized by the Executive Chairman, may remove books or documents accessed under Section 51 of this Law to make copies.
- (2) Any copy of the books or documents removed shall be made, and the books or documents returned as soon as practicable.
- (3) A copy of a book or document or digital evidence certified by or on behalf of the Executive Chairman is admissible in evidence in court as if it were the original.
- (4) The owner of a book or document or any item that is removed under this Section is entitled to inspect and obtain a copy of the book or document at the expense of the owner, at the premises to which the book or document is moved to, pending the return of the book or document to the owner in accordance with subsection (2) of this Section.

Power to Appoint Agent.

53. (1) The Service may by notice in writing appoint any person to be the agent of a taxable person where –
- (a) any tax has become due and payable and the taxable person has refused or failed to pay; or
- (b) the agent appointed is in possession or is expected to be in possession of the money, funds or assets of the taxable person.
- (2) The agent appointed under subsection (1), shall be required to pay any tax payable by the taxable person from any money, funds or asset of the person which may be held by the agent of the person.
- (3) Where the agent referred to in subsection (2) defaults, all such enforcement and recovery actions, including the power to distrain the money, funds or asset of the person shall apply as if the agent so appointed were originally liable.
- (4) For the purpose of this section, the Service may require any person to give information as to any money, funds or other assets which may be held for, or due to any person.
- (5) The provisions of this Law with respect to objections and appeals shall apply to any notice given under this section as if such notice were an assessment or demand notice.

Power to distrain.

- 54.** (1) Where an assessment has become final and conclusive and a demand notice has been served on a person or company, or on the person or company in whose name that taxable person is chargeable and the payment of the tax is not made within the time specified by the demand notice, the Service may in the prescribed form, for the purpose of enforcing payment of the tax due —
- (a) distrain that person or corporate body by their goods, chattels, bonds or other securities; or
 - (b) distrain any land, premises, places or any asset in respect of which that person or corporate body is the owner, and recover the amount of tax due by sale of anything so distrained.
- (2) The authority to distrain under this Section shall be in the form contained in the Third Schedule to the Nigeria Tax Administration Act, such authority shall be sufficient warrant and authority to levy by distrain the amount of any tax or revenue due.
- (3) For the purpose of levying any distrain under this section, an officer duly authorized by the Service may execute any warrant of distrain, and if necessary, break open any building or place in the day time for the purpose of levying such distrain, and the Service may call for police assistance and the police shall, when so required aid and assist in the execution of any warrant of distrain and in levying the distrain.
- (4) Assets distrained by the Service under this section may at the cost of that person or corporate body, be kept for 14 days and at the end of that time if the amount due in respect of the tax, cost and charges incidental to the distrain are not paid, they may, subject to subsection (5), be sold, only with an order of the High Court.
- (5) Where there is a sale in accordance with the provisions of subsection (4), a part of the proceeds of such sale, shall, in the first instance, be used to pay the cost of keeping and all expenses incidental to the sale, of the asset so distrained, the amount due in respect of the tax shall be paid, and balance of the proceeds, if any, shall be refunded to that person with or without a demand

made within 90 days of the date of the sale.

- (6) In exercise of the powers of distrain conferred by this section, the person to whom the authority is granted under subsection (3) may distrain all assets, goods, chattels and effects belonging to the debtor wherever the same may be found.
- (7) This provision shall also apply in the case of recovery relating to tax evasion and proceeds of crime from tax default or tax evasion where the offender cannot be found.

Power to co-opt.

- 55. (1) The Service may request the assistance and cooperation of any of the law enforcement agencies in the discharge of its duties under this Law.
- (2) The law enforcement officers shall aid and assist an authorized officer in the execution of any warrant of distrain, the levying of distrain and the discharge of his duties under this Law.

Special Purpose Tax Officers.

- 56. (1) The Service may employ Special Purpose Tax Officers for the purpose of tax investigation, to carry out investigation of any offence under this Law and may seek the assistance of any relevant law enforcement agency
- (2) Any Special Purpose Tax Officer employed by the Service under this Law shall have the powers of Police Officers in the discharge of his duties under this Law.

Tax investigation.

- 57. (1) Notwithstanding the provision of any other law, the Service shall have the power to investigate or cause an investigation to be conducted to ascertain any violation of any tax law, whether or not such violation has been reported to the Service, and shall have the power to arrest any person suspected of committing such violations through relevant law enforcement agency.
- (2) Where an investigation under this Section reveals the Commission of any tax offence or an attempt to commit any offence, the Service shall undertake the prosecution of the offences pursuant to section 139 of the Nigeria Tax Administration Act.

- (3) In conducting any investigation under this section, the Service may cause investigation to be conducted into the properties, assets and income of any taxable person, if it appears to the Service that the lifestyle of the person, his assets and properties are not commensurate with his declared source of income.
- (4) Where the Service is satisfied that any property is a subject matter in a tax investigation under this Law, or evidence in relation to the commission of a tax offence, is under the custody, control or possession of any person, it may upon an order of a judicial officer, direct the person not to part with, deal in, or dispose of such property or any part of it pending the conclusion of the investigation.
- (5) A person shall not be liable to any legal proceedings on account of his compliance with an order of a judicial officer under the section and this Law.

Power to pay reward.

- 58.** (1) The Service may pay a reward to any person, not being a person employed or a person related to an employee of the Service, in respect of any information that may be of assistance to the Service in the performance of its duties under this Law on such conditions and quantum of reward as may be determined by the Service.
- (2) The identity of the person who gave information to the Service shall be kept confidential and any person, employee or former employee of the Service, that discloses the identity of such person commits an offence and shall be liable pursuant to the provisions of section 85 of this Law with regard to unauthorised disclosure.
- (3) The Service may partner with a relevant Agency to verify the information supplied and such verification shall not compromise the identity of the person referred to under this section.

Recovery of Tax.

- 59.** (1) Without prejudice to any other provision of this Law or other relevant Laws, any amount due by way of tax shall constitute a debt due to the Service and the State and may be recovered by a

- civil action brought by the Service before designated Revenue Magistrates' Courts or Revenue High Court by way of Petition.
- (2) Where any tax due is not paid within 30 days the Service may issue demand notice for the payment of the tax plus the penalty and interest due.
 - (3) Where the tax plus the penalty and interest is not paid on the date indicated in the notice, the Service may exercise any of the powers under this Law for the recovery of the amount due, including by a legal action brought against the taxable person.
 - (4) Where any tax has been- -
 - (a) under-assessed, the taxable person who should have paid the amount underassessed, shall on demand by the relevant tax authority, pay the amount under-assessed; or
 - (b) erroneously repaid, the taxable person to whom the repayment has erroneously been made, shall on demand by the relevant tax authority, pay the amount erroneously repaid.
 - (5) The amount referred to in subsection (4) may be recovered by Service as if it were tax to which a person to whom the amount was so under-assessed or erroneously repaid were liable.
 - (6) The Service shall not make any demand after six years from the date of under-assessment or erroneous repayment, unless the under-assessment or erroneous repayment was caused by the production of a document or the making of a statement which was found to be untrue.

Designation of Magistrates and High Courts as Revenue Courts.

60. (1) The Chief Judge shall designate some Magistrate Courts as Revenue Magistrate Courts and at least one State High Court as Revenue High Court, which shall give priority to matters relating to and affecting the revenue of the State and relevant Local Government Councils.
- (2) Subject to the jurisdiction of Magistrate Court under any other Law, the Revenue Magistrate Court shall have jurisdiction to entertain revenue recovery matters provided that the amount claimed in any action does not exceed the amount of the jurisdiction of the Magistrate concerned with respect to action for debt.

- (3) Notwithstanding anything contrary in the Rules of Court as to extension of time for taking a particular step or action, the Revenue Magistrate Court and the Revenue High Court shall ensure that revenue matters are heard expeditiously from day to day and shall be concluded within sixty days from the date of commencement of hearing.

Establishment of Mobile Revenue Courts.

61. (1) The Chief Judge shall establish Mobile Revenue Courts from among the Magistrates for the purpose of enforcing the provisions of this Law and other relevant laws.
- (2) The Mobile Revenue Court shall have power to order imposition of fines, the sealing-off of any premises, impounding, seizure or confiscation of any moveable and immoveable property from a defaulter for the purposes of recovering the unpaid taxes, rate or levy.
- (3) A Local Government Council may employ the service of law enforcement agencies for the purpose of enforcement under this Law.
- (4) Nothing in this Law shall be construed as prohibiting a Local Government Council from enforcing penalties stipulated for breach of its Bye Law provided that where there is any inconsistency between the provisions of the Bye-Law and this Law, the provisions of the Law shall prevail.

Immunity from civil action etc.

62. An officer of the Service or Local Government Revenue Committee in the State shall not be liable in any civil action or proceedings for anything done or said by him in the performance of his duties or exercise of the powers conferred upon him under this Law or any other revenue law.

PART V OFFENCES AND PENALTIES.

Failure to register.

63. (1) A taxable person who fails or refuses to register for tax under

section 28 of this Law, shall be liable to pay an administrative penalty of —

- (a) ₦50,000 in the first month in which the failure occurs; and
 - (b) ₦25,000 for each subsequent month in which the failure continues.
- (2) A statutory body or company who awards a contract to an unregistered person, shall be liable to pay an administrative penalty of ₦5,000,000.

Failure to file returns.

64. A taxable person who fails or refuses to file returns or knowingly files incomplete or inaccurate returns to the Service in accordance with the provisions of this Law, shall be liable to pay an administrative penalty of —
- (a) ₦100,000 in the first month in which the failure occurs; and
 - (b) ₦50,000 for each subsequent month in which the failure continues.

Failure to keep books.

65. A taxable person who —
- (a) fails to keep accounts, books and records of business transactions and income, to allow for the correct ascertainment of tax and filing of returns to the relevant tax authority; or
 - (b) upon request by the service, fails to provide any record or book prescribed in this Law shall be liable to pay an administrative penalty of —
 - (i) in the case of a person other than a company, ₦10,000, and
 - (ii) in the case of a company, ₦50,000.

Failure to grant access for the deployment of technology.

66. A person who refuses to grant access to the Service to deploy technology after 30 days of receipt of the notice under this Law is liable to an administrative penalty of ₦1,000,000 for the first day of default and ₦10,000 for each subsequent day of default.

Failure to deduct tax.

67. A person who has an obligation to collect, deduct or withhold tax under

the relevant tax laws, and fails to collect, deduct or withhold the tax due is liable to an administrative penalty of 40% of the amount not deducted.

Failure to remit tax deducted at source or self-account.

68. (1) A person that deducts, collects or withholds any tax under this Law or any other relevant law, and fails to remit the amount deducted, collected or withheld by the 21st day of the month immediately succeeding the month in which the amount was deducted, collected or withheld, is liable to pay —
- (a) the amount deducted, collected or withheld but not remitted;
 - (b) an administrative penalty of 10% per annum of the tax deducted, collected or withheld but not remitted; and
 - (c) interest at the prevailing Central Bank of Nigeria monetary policy rate.
- (2) A person required to self-account under this Law or any other law and fails to self-account within the time prescribed by this Law or the relevant law is liable to pay –
- (a) the tax not self-accounted for;
 - (b) an administrative penalty of 10% per annum of the amount not self-accounted for; and
 - (c) interest at the prevailing Central Bank of Nigeria monetary policy rate.
- (3) A person convicted of any of the offences under this section, shall be liable to a term of imprisonment not exceeding three years, or a fine of not less than the principal amount due plus penalty of not more than 50% of the sum, or both.

Failure to pay due taxes, levies, rates etc.

69. Unless otherwise provided in this Law or any other enactment applicable in the State, any person who fails to pay in full any tax, levy, rate, charge or other revenue due to the State or Local Government authority is guilty of an offence and shall be liable upon conviction to-
- (a) A fine of 10% of the total amount of revenue which was due and payable for each day of default; and/or
 - (b) Imprisonment for 12 months.

Failure to stamp.

70. A person who fails to stamp dutiable instruments in accordance with the relevant provisions of the Nigeria Tax Act, 2025 is liable to pay 10% of the unpaid duty and interest at the prevailing Central Bank of Nigeria Monetary Policy Rate.

Failure to disclose facts in a dutiable instrument.

71. (1) A taxable Any person who fails, neglects or omits to fully disclose all the facts and circumstances relating to dutiable instrument or underpays any duty is liable, in addition to the payment of the duty due —
- (a) to an administrative penalty of ₦100,000; or
 - (b) on conviction to a fine of N50,000 or for a term of imprisonment not exceeding three years or both.
- (2) Where the Commissioner for Stamp Duties has reasonable grounds to believe that the consideration stated in a dutiable instrument is grossly inadequate, the Commissioner shall:
- (a) rely upon an independent valuation, expert advice or other evidence as the Service considers necessary to determine the fair market value of the property or interest that is the subject of the dutiable instrument;
 - (b) make an assessment of the consideration payable for the purposes of stamp duty based on the fair market value so determined; and
 - (c) calculate the stamp duty payable in respect of the dutiable instrument by reference to the fair market value as determined by the Commissioner for the purposes of this section, and such assessment shall be treated for all purposes as if that fair market value were the consideration stated in the instrument.
- (3) A person aggrieved by an assessment made under this section may, within 30 days of service of the notice of fair market value assessment, applies to a judicial officer for a review of the assessment for cancellation or reduction of the assessment.
- (4) For the purposes of this section, “fair market value” means the amount for which the property or interest would reasonably be expected to be sold on the open market by a willing seller to a willing buyer, both having reasonable knowledge of the relevant facts and neither being under compulsion to buy or sell.

Fraud in relation to stamps.

72. A person who —

- (a) removes or causes to be removed from a document any revenue stamp, with intent that the stamp may be reused;
 - (b) affixes to any other document the revenue stamp which has been removed, for the purpose of evading the payment of duty;
 - (c) sells or offers for sale, any revenue stamp so removed; or
 - (d) forges a stamp or any implement for denoting stamp duties;
- is liable on conviction to imprisonment for a term not exceeding three years or a fine of at least N2,000,000 or both

Failure to notify change of address.

73. Any taxable person who fails to notify the Service of any change of address within 30 days of such change, gives a wrong address or fails to comply with the requirement for notification of permanent cessation of trade or business under the relevant tax laws shall be liable to administrative penalty of -
- (a) ₦100,000 for the first month in which the failure occurs; and
 - (b) ₦5,000 for each subsequent month the failure continues.

Obstruction.

74. Any person who -
- (a) obstructs, hinders, molest or assaults any person or authorized officer in the performance of any function or the exercise of any power under this Law; or
 - (b) does anything which impedes or intended to impede the carrying out of any search, seizure, removal or distraints; or
 - (c) rescues, damages or destroys anything so liable to seizure, removal or distraint or does anything intended to prevent the procuring or giving of evidence as to whether or not anything is liable to seizure, removal or distraint; or
 - (d) prevents the arrest of any person by a person duly engaged or arrested, commits an offence and shall be liable on conviction to a fine not exceeding ₦2,000,000.00 or imprisonment for a term not exceeding 3 years or both such fine and imprisonment.

Untrue declaration.

75. (1) If any person -
- (a) makes or signs, or cause to be made, or signed, or delivers or causes to be delivered to the Service or any officer of the Service any declaration, notice, certificate or other document whatsoever; or

- (b) makes any statement in answer to any question or enquiry put to him by an officer which he is required to answer by or under this Law or any other enactment or Law, being a document or statement produced made for any purpose of Tax, which is untrue in any material particular, commits an offence under this Section.
- (2) Where by reason of any such document or statement required to be produced under sub-section (1) of this Section the full amount of any tax payable is not paid or the over payment is made in respect of any refund of tax, the amount of tax unpaid or the overpayment shall be recoverable as debt due to the Service.
- (3) Any person who commits an offence under this Section shall be liable on conviction to a fine of ₦200,000.00 and 100% of the amount of Tax unpaid or overpayment made in respect of any repayment or to imprisonment for a term of 3 years or both such fine and imprisonment.

Counterfeiting document etc.

76. Any person who -
- (a) counterfeits or falsifies any document which is required by or for the transaction of any business under this Law or any Law being administered accepts, receives or uses any document so counterfeited falsified; or
 - (b) knowingly accepts, receives or uses any document so counterfeited or falsified; or
 - (c) alters any such document after it is officially issued; or
 - (d) counterfeits any seal, signature, initial or other mark of or used by any officer for the verification of such a purpose relating to tax.
 - (e) being an employee of the Service, initiates, connives or participates in the commission of any of the offences in paragraph (a) to (d) of this Section, commits an offence and shall be liable to fine of ₦2,000,000.00 or to imprisonment for a term of 3 years or both such fine and imprisonment.

Penalties for offences by authorized and unauthorized persons.

77. Any person whether or not appointed for the due administration of this Law, any other tax law or employed in connection with the assessment and collection of a tax who -

- (a) demands or accepts any gratification from a taxable person in the performance of his functions under this Law or any other tax law;
- (b) withholds for his own use or otherwise any portion of the amount of tax collected;
- (c) renders a false return, whether orally or in writing, of the amount of tax collected or received by him;
- (d) defrauds any person, embezzles money or otherwise uses his position to deal wrongfully with the Service;
- (e) steals or misuses the documents of the Service; or
- (f) compromises on the assessment or collection of any tax,

commits an offence and shall be liable on conviction to a fine equivalent to 200% of the sum in question or to imprisonment for a term of 3 years or to both such fine and imprisonment.

Penalty where offenders are armed.

78. (1) A person who, in commission of any offence under this law, is armed with any offensive weapon, commits an offence and shall be liable on conviction to imprisonment for a term of 5 years.
- (2) A person who, while armed with an offensive weapon, causes injury to any officer or authorized officer of the Service in the performance of any function or duties under this Law, commits an offence and shall be liable on conviction to imprisonment for a term of (10) years.

Connivance to contravene provisions of this Law.

79. Any person who connives with one or more persons for the purpose of contravening any of the provisions of this Law commits an offence and shall be liable on conviction to imprisonment for a term of one year.

Impersonation of an authorised officer.

80. (1) A person not being an authorised officer, who assumes the name, designation or impersonates the character of an authorised officer, for any purpose under this Law or any other tax law, is liable on conviction to a fine not exceeding ₦1,000,000 or to imprisonment for a term of 3 years or both.
- (2) A person not being an authorised officer or revenue collector, who holds himself out as a revenue collector or authorised

officer and attempts to collect any revenue due to the State or Local Government Council shall be guilty of an offence and be liable on conviction to a fine of ₦1,000, 000.00 or imprisonment for 3 years or both such fine and imprisonment and any amount collected shall be forfeited to the State Government or relevant Local Government authority.

Power to prosecute.

81. The Service shall subject to the powers of the Attorney-General of Federation or Attorney-General of Ekiti State, have powers to employ its own legal officers, who shall have powers to prosecute any of the offences under this Law and any other tax laws in any court in Nigeria.

Power to compound offences.

82. (1) The Service may, with the approval of the Attorney-General, compound any offence under this Law by accepting a sum of money not exceeding the tax liability and maximum fine specified for the offence.
- (2) The Service shall issue treasury receipt for any money received under sub-section (1) of this Section.

General penalty.

83. (1) Any person who contravenes any provision of this Law for which no penalty is specifically provided, commits an offence and shall be liable to an administrative penalty of ₦1,000,000.00 and where the default continues, beyond a period stipulated by law or regulation, the person is liable to an administrative penalty of ₦20,000.00 for each day the default continues, or such other sum as may, by order prescribed by the Minister, or imprisonment not exceeding three years or both.
- (2) Where an offence under this Law is committed by a body corporate or firm or other association of individuals;
- (a) every director, manager, secretary or officer of the body corporate;
 - (b) every partner of the firm;
 - (c) every person concerned in the management of the affairs of the association; or
 - (d) every person who was purporting to be acting in any

capacity as aforesaid,
commits an offence and shall be liable to be proceeded
against and punishment for the offence in like manner as if
he had himself committed the offence unless it took place
without his knowledge, consent or connivance.

PART VI

GENERAL PROVISIONS.

Tax Clearance Certificate.

- 84.** (1) Whenever the Service is of the opinion that tax assessed on profits or income of a person has been fully paid or that no tax is due on such profits or income, it shall issue a tax clearance certificate to the person within two weeks of the demand for such certificate by that person or, if not, give reasons for the denial.
- (2) A Ministry, department or any agency of Government or any commercial bank with whom any person has any dealing with respect to any of the transactions mentioned in sub-section (4) of this section shall demand from the person a tax clearance certificate of three years immediately preceding the current year of assessment.
- (3) A tax clearance certificate shall disclose in respect of the last three years of assessment -
- (a) total profits or chargeable income;
 - (b) tax payable;
 - (c) tax paid; and
 - (d) tax outstanding or alternatively a statement to the effect that no tax is due.
- (4) The provision of subsection (2) of this section shall apply in relation to-
- (a) application for certificate of occupancy;
 - (b) approval of building plans;
 - (c) application for award of contract by government or its agencies;
 - (d) application for firearms licence;
 - (e) application for import and export licence;
 - (f) application for trade licence;
 - (g) appointment or election into public office; and
 - (h) application for loan.

- (5) A person who –
- (a) for the purpose of obtaining a tax clearance certificate gives incorrect information in relation to any matter or thing affecting his liability to tax; or
 - (b) obtain tax clearance certificate through misrepresentation, forgery or falsification is guilty of an offence and liable on conviction to a fine of ₦500,000.00 plus twice the tax payable by him or to imprisonment for three years or to both such fine and imprisonment.
- (6) Where a person is able to produce evidence that he has suffered tax deduction at source and that the year of assessment to which the tax relates falls within the period covered by the tax clearance certificate, the person shall not be denied a tax clearance certificate; Provided that any balance of tax after credit for the tax so deducted has been fully paid.
- (7) An application for control permission to remit funds to a non-resident recipient in respect of income accruing from rent, dividend, interest, royalty, fees or any other similar income shall be required to produce a tax clearance certificate to the effect that tax has been paid on the fund in respect of which the application is sought or that no tax is payable, whichever is the case.

Unauthorised Disclosure.

85. (1) Without prejudice to the provisions of any other law concerning data privacy, data protection and unlawful disclosure of taxpayers' information, all taxpayer information and documents supplied or produced in pursuance of any requirement of this Law or any legislation shall be confidential.
- (2) Except as otherwise provided under any law or as otherwise authorized by the Governor, Commissioner or the Executive Chairman, any member or former member of the Board or any employee or former employee of the Service or the State Government who communicates or attempts to communicate any confidential information or the content of any such document to any person, commits an offence and shall be liable on conviction to a fine of ₦1,000,000.00 or to imprisonment of 3 years or both such fine and imprisonment.

Official Secrecy and confidentiality.

86. (1) Every person having any official duty or being employed in the administration of this Law shall regard and deal with all documents, information, returns assessment list and list relating to profits of any individual, partnership or corporate organization, as secret and confidential.
- (2) Every person having possession of or control over any documents, information, returns or assessment list or copies of such list relating to income or profits or losses of any person, who at any time communicates or attempts to list or copies to any other person-
- (a) other than a person to whom he is authorized by the Executive Chairman to communicate it; or
- (b) otherwise than for the purpose of this law or of any enactment, in Nigeria imposing tax on the income of persons, commits an offence under this law.
- (3) No person appointed or employed under this Law shall be required to produce any return, document or assessment, or to divulge or communicate any information that comes into his possession in the performance, or in the course of a prosecution for any offence committed in relation to any tax in Nigeria.
- (4) Where under any Law in force in respect of any double taxation treaty with any country, provision is made for the allowances of relief from income tax in respect of the payment of income tax in Nigeria, the obligation as to secrecy imposed by this section shall not prevent the disclosure to the authorized officers of the government of such country.
- (5) Where any agreement or arrangement with any other country with respect for double taxation of income or profit includes provisions or the exchange of information with that country for the purpose of implementing that relief or preventing double taxation, the obligation as to secrecy imposed by this section shall not prevent the disclosure of such information to the authorized officer of the government of such country.

Service to be subject to general direction of the Governor.

87. (1) In the exercise of the powers and duties conferred upon the Service by this Law, the Service shall be subject to the general

direction of the Governor and any written direction, order or instruction given by him shall be carried out by the Service; provided that the Governor shall not give any directives, order or instruction in respect of any particular person which would have the effect of requiring the Service to increase or decrease any assessment of tax made or to be made or any relief given or to be given or defer the collection of any tax or judgment debt due, or which would have the effect of initiating, forbidding the normal course of any proceedings whether civil or criminal relating either to the recovery of any tax or any offence under this or any other tax legislation.

- (2) In any proceeding whether civil or criminal under this Law or any other tax law, any act, matter or thing done by the Service, to the extent that the said directives do not conflict with any of the provisions of this Law, shall not be challenged on the ground that such act, matter or thing was not proved to be in accordance with any direction, order or instruction given by the Governor.

Delegation of powers of the Board.

88. (1) Any power conferred and any duty imposed upon the Board may be exercised or performed by the Board or an officer authorized generally or specifically on behalf by the Board.
- (2) Notwithstanding the provision of sub-section (1) of this Section, the Board may, at any time and at its discretion, reverse or otherwise modify any decision of any officer, affecting any tax or taxable income, whether or not the decision to make the decision was conferred on the officer by any tax law or whether or not the officer was authorized by the Service to make the decision, and the reversal or modification of the decision by the Board shall have effect as if it were the original decision made in respect of the matter concerned.
- (3) An order, ruling or directive made or given by an approved committee of the Board pursuant to this Section shall not be treated as an order, ruling or directive of the Board, until the order, ruling or directive has been ratified by the Board pursuant to the power vested on the Board under this Law.

Signature of the Executive Chairman.

89. Anything done or required to be done by the Service in pursuance of any of its power or duties under this Law or any other enactment may be signified under the hand and Signature of the Executive Chairman or of an officer who has been authorized by the Executive Chairman for the purpose of this Section.

Imposition of surcharge.

90. (1) If the Service is satisfied that any person who is or was in its employment-
- (a) is or was responsible for any improper payment of money from the fund of the Service or for any payment of such money which is not duly documented;
 - (b) is or was responsible for any deficiency in, or for destruction of any money, securities, store or other property of the Service;
 - (c) being or having been an officer fails or has failed to keep proper account or records;
 - (d) has failed to make any payment, or is responsible for any delay in the payment of money for the Service to any person to whom such payment is due under any contract, agreement or arrangement entered into between that person and the Service and if a satisfactory explanation is not furnished to the service within a period specified by the Service or Board, with regard to the failure to collect, improper payment not duly documented, deficiency or destruction or failure to keep proper accounts or records or failure to make payment, or delay in making payment, the Service may surcharge the said person such amount as it deems fit.
- (2) Any action taken under sub-section (1) of this Section shall be subject to the approval of the Board and when such approval is obtained the Executive Chairman shall notify the person surcharge under this Section.
- (3) The Board may at any time withdraw any surcharge in respect of which a satisfactory explanation has been received from the person concerned or if it otherwise appears that no surcharge should have been made, the Board shall at once inform the Executive Chairman of such withdrawal.

- (4) The amount of any surcharge imposed under sub-section (1) of this Section and not withdrawn under sub-section (3) shall be a debt to the Service from the person against whom the surcharge is imposed and may be sued for and recovered in the High Court in any suit initiated by the Service for its recovery and may also be recovered by deduction from the salary of the person surcharge if the Board so directs.

Limitation of suits against the Service

91. (1) Subject to the provisions of this Law, the provisions of the Public Officers' Protection Law shall apply in relation to any suit instituted against any member, officer or employee of the Service;
- (2) No suit shall lie or be instituted in any Court against the Executive Chairman, member of the Board or any other employee of the Service for any act done in pursuance or execution of this Law or any other tax laws, or any public duties or authority or in respect of any alleged neglect or default in the execution of this Law or any other enactment, duties or authority; unless it is commenced-
- (a) within three months after the act, neglect or default, complained of; or
- (b) in the case of a continuation of damage or injury, within six months after the cessation thereof.
- (3) No suit shall be commenced against the Executive Chairman, member of the Board or any other employee of the Service before the expiration of a period of one month after written notice of intention to commence the suit must have been served on the Service by the claimant or his agent.
- (4) The notice referred to in sub-section (3) shall clearly and explicitly state -
- (a) the cause of action;
- (b) the particulars of the claim;
- (c) the name and place of abode of the claimant; and
- (d) the relief which he claims.

Service of documents.

92. A notice, summons or other documents required or authorized to be served on the Service under the provisions of this Law or any other

enactment may be served by delivering it to the Executive Chairman or by sending it by registered post addressed to the Executive Chairman the principal office of the Service.

Indemnity.

93. The Executive Chairman, a member of the Board or any officer or employee of the Service shall be indemnified out of the assets of the Service against any liability incurred in defending any proceeding, whether civil or criminal, if the proceeding is brought against him in his capacity as the Executive Chairman or member of the Board or officer or other employee of the Service; Provided the member or officer had not acted in excess of his power under this Law or in reckless disregard of the provisions of this Law.

PART VII MISCELLANEOUS PROVISIONS

Settlement of dispute.

94. (1) Without prejudice to any provision of this Law or any other law, the Service and the taxable person may initiate to resolve any tax matters amicably at any stage of the dispute subject to such terms and conditions as may be prescribed under this Law or any other law.
- (2) The Service may settle disputes in whole or in part, where -
- (a) such settlement will be in the interest of public revenue or public policy;
 - (b) due consideration is given to the cost of litigation in comparison to the possible benefits;
 - (c) a participant or a group of participants in a tax arrangement has accepted the position of the Service in the dispute, in which case the settlement may be negotiated in a manner required to adjust the tax arrangements or disposition; or
 - (d) under a whistleblowing arrangement, the settlement will facilitate full disclosure of undisclosed tax planning or evasion schemes which may lead to significant recovery of tax revenue.
- (3) Settlement of dispute shall not be considered where- -
- (a) the action by the taxable person concerned leading to the

- 'dispute' constitutes intentional tax evasion or fraud inimical to the government revenue; or
- (b) it is in the public interest to have judicial clarification of the issue and the case will significantly promote taxpayer compliance with the relevant tax law.
- (4) The procedure for settlement of dispute shall be as follows -
 - (a) a person participating in a settlement procedure shall disclose all relevant facts during the discussion phase of the process of settling a dispute and such facts disclosed only for the purpose of settlement shall be confidential;
 - (b) a dispute settled in whole or in part shall be evidenced by an agreement in writing between the parties in the prescribed format as may be determined by the Service and must include details on
 - (i) how each particular issue is settled,
 - (ii) relevant undertakings by the parties,
 - (iii) treatment of the issue in future years,
 - (iv) withdrawal of objections and appeals,
 - (v) arrangements for payment; and
 - (c) the agreement shall be signed by authorised officers of both parties.
- (5) Finality of settlement agreement where the -
 - (a) settlement agreement represents the final agreed position between the parties, and it is a full and final settlement of all or specified aspects of the dispute in question between the parties; and
 - (b) Service shall enforce collection of the settlement amount under the collection provisions of this Law as a debt due to the Service.

Establishment of a Body of Appeal Commissioners.

- 95.** (1) The Governor may by notice in the State Gazette establish a Body of Appeal Commissioners.
- (2) The Body of Appeal Commissioners shall consist of a Chairman and four Commissioners as members, none of whom shall be a public officer.
- (3) An Appeal Commissioner-
- (a) shall be appointed by the Governor by Notice in the State gazette;
 - (b) shall be a person with at least ten years cognate experience, in law, accounting, business administration, finance, economics, or taxation, provided that, the Chairman must be a Legal Practitioner of not less than 10 years standing in the

profession of law or a retired Judicial officer.

- (c) hold office for a term of three years from the date of his appointment and may be renewed for a further term of three years and no more.
 - (d) may at any time resign his appointment by notice in writing addressed to the Governor, except that on the requests of the Governor he may continue to act as an Appeal Commissioner after the date of his resignation and sit at any further hearing in a case in which he has already sat before the date to hear an appeal until a final decision has been given with respect to that appeal; and
 - (e) shall cease to be an Appeal Commissioner if the Governor determines that his office be vacant and Notice of the determination being published in the State Gazette or on his acceptance of a political appointment.
- (4) The Governor shall designate a public officer to be the Secretary to the Body of Appeal Commissioners and the official address of the Secretary shall be published in the State Gazette.
 - (5) Subject to the provisions of this Section, the Body of Appeal Commissioner shall remain in office until new body is sworn in.
 - (6) The Body of Appeal Commissioners shall have power to adjudicate on revenue disputes, and controversies arising from this Law or any other law made by the House of Assembly.

Notice of Appeal

96. (1) A taxable person being aggrieved by an assessment to income tax made upon him, having failed to agree with the Service in the manner provided in section 38(5) of this Law, or who objects to the amount in a Consolidated Demand Notice served by the Service or a Local Government Council; may appeal against the assessment or Demand Notice, upon filing a Notice of Appeal with the Body of Appeal Commissioners established under this Law, within thirty days after the date of service of the notice of refusal to amend the assessment or a Demand Notice as the case may be.
- (2) A Notice of Appeal to be filed under this section shall be given in writing to the Body of Appeal Commissioners and shall contain -
- (a) the name, Tax ID and address of the appellant;
 - (b) the official number and the date of the relevant notice of

- assessment;
- (c) the amount of the assessable total or chargeable income and of the tax charged as shown by that notice and the year of assessment concerned;
 - (d) the precise grounds of appeal against the assessment;
 - (e) the address for the service of any notice or other documents to be given to the appellant; and
 - (f) the date on which the appellant was served with notice of refusal to amend the assessment by the Service, as desired by the appellant.
- (3) Upon the receipt of Notice of Appeal, the Secretary to the Body of Appeal Commissioners shall having regard to the grounds of appeal therein disclosed and to any relevant provisions of this Law deliver a copy to the Service and the appeal shall be listed by the Secretary for hearing accordingly.
 - (4) The Secretary shall give seven clear working days' notice of the date fixed for the hearing of the appeal to the parties, unless rules made hereunder provide otherwise;
 - (5) A notice or other documents to be given to the Body of Appeal Commissioner shall be addressed to the Secretary and be delivered at or sent by registered post to the Secretary official address.
 - (6) A taxpayer may discontinue an appeal by him under this section upon giving notice to the Secretary in writing any time before the hearing of the Appeal.
 - (7) Notwithstanding that Notice of Appeal against an assessment or Demand Notice has been given by a taxpayer under this section, the Board may revise the assessment in agreement with the taxpayer and a notice of the agreement given to the Secretary of the Body of Appeal Commissioners at any time before the hearing of the appeal shall be treated as a notice of discontinuance.
 - (8) On the discontinuance of an appeal under the provisions of this section, the amount or revised amount of the assessment as the case may be, shall be deemed to have been agreed upon between the Service and the taxpayer under the provisions of section 38 of this Law.

Proceedings and Decisions of Appeal Commissioners.

97. (1) The Body of Appeal Commissioners shall sit as often as may be necessary, to hear appeals and perform its functions under Section 95 of this Law.
- (2) At every sitting of the Body of Appeal Commissioners- -
- (a) the Chairman shall preside over the proceedings and in his absence, the members shall appoint one of them to be the Chairman; and
- (b) the quorum at any sitting of the Body shall be three members.
- (3) An Appeal Commissioner who had direct or indirect financial interest in a taxpayer or being a relative of a person having such an interest and having knowledge thereof shall when any appeal by such taxpayer is pending before the Body of Appeal Commissioners, shall declare such interest to the Body of Appeal Commissioners and shall not sit at any proceeding for the hearing of that Appeal.
- (4) The provisions of subsection (3) shall also apply where an Appeal Commissioner is a professional consultant and the taxpayer is or has been a client of that Appeal Commissioner.
- (5) The Secretary shall give seven clear working days' notice to the Service and the appellant, of the date and place fixed for the hearing of an appeal except in respect of an adjourned hearing for which the Appeal Commissioners have fixed a date at the last date of hearing.
- (6) All notices, precepts and documents other than decisions of the Appeal Commissioners may be signed under the hand of the Secretary.
- (7) An appellant shall be entitled to be represented at the hearing of the appeal. If the engaged representative of the appellant in an appeal is unable for good cause to attend the hearing, the Appeal Commissioners may adjourn the hearing for such reasonable time as they think fit.
- (8) The onus of proving that the assessment or amount in the Demand Notice complained of is excessive shall be on the appellant.
- (9) At the hearing of an appeal, if the Service proves to the satisfaction of the Body of Appeal Commissioners or any competent court, hearing the appeal in the first instance that-
- (a) the appellant has failed to file tax returns contrary to section

- 30 of this Law for the year of assessment concerned; or
- (b) the appeal is frivolous or vexatious or is an abuse of the appeal process; or
 - (c) it is expedient to require the appellant to pay the undisputed amount or an amount as security for processing the appeal; the Body of Appeal Commissioners or the Court as the case may be, may adjourn the hearing of the appeal to any subsequent day and order the appellant to pay the undisputed amount, or deposit with the Service before the adjourned date of hearing, an amount on account of the tax charged on the appellant.
- (10) If the appellant fails to comply with an order under subsection (9) of this section, the assessment against which he appealed shall be confirmed and the appellant shall have further right of appeal whatsoever with respect to that assessment.
 - (11) The Body of Appeal Commissioners may confirm, reduce, increase or annul the assessment or make such order thereon as it see fit.
 - (12) The decision of the Body of Appeal Commissioners shall be recorded in writing by the Chairman and a certified copy of the decision shall be supplied to the appellant and the Service by the Secretary on request made within three months of the decision.
 - (13) Where on the hearing of an appeal-
 - (a) no accounts, books or records relating to profits were produced by or on behalf of the appellant; or
 - (b) those accounts, books or records that were so produced were rejected by the Body of Appeal Commissioners on the ground they were incomplete or unsatisfactory; or
 - (c) the appellant at the hearing of the appeal has neglected or refused to comply with a directive or order delivered or sent to him by the Secretary to the Body of Appeal Commissioners without showing reasonable excuse; or
 - (d) the appellant has refused to answer any question put to him by the Body of Appeal Commissioners without showing any reasonable cause;the Chairman of the Body of Appeal Commissioners shall record particulars of the same in his written decision.
 - (14) The Governor, through the Attorney General may make rules

prescribing the procedure to be followed in the conduct of Appeal before the Body of Appeal Commissioners.

Appeal against decision.

98. (1) An appellant before the Body of Appeal Commissioner under Section 96 of this Law, who is aggrieved by the decision of the Body of Appeal Commissioners may appeal against the decision to the High Court of the State\Tax Appeal Tribunal upon filing a Notice of Appeal within thirty days after the date the decision was given.
- (2) Where no Body of Appeal Commissioners has been appointed under this Law to hear an appeal against an assessment, the taxpayer who is aggrieved by the assessment may appeal against the assessment to the Tax Appeal Tribunal or High Court of the State within thirty days after the date of service of the notice of refusal to amend the assessment.
- (3) If on the hearing of an Appeal from a decision of the Appeal Commissioners given under the provisions of Section 97 of this Law, a certified copy of that decision is produced before the High Court and the decision contains a record by reference to-
- (a) Paragraph (a) of subsection (13) of Section 97 of this Law, the High Court shall dismiss the Appeal; or
 - (b) Paragraph (b) of subsection (13) of Section 97 of this Law; the High Court may dismiss the appeal on prima facie evidence, with respect to the accounts, books or records having been incomplete or unsatisfactory as the Court may deem sufficient; or
 - (c) Paragraph (c) or (d) of subsection (13) of Section 97 this Law the High Court shall dismiss the appeal unless it considers that the cause of the neglect or refusal was reasonable.
- (4) If at the hearing of an appeal, the Judge or the Tax Appeal Tribunal is of the opinion that the tax may not be recovered, he may require the appellant to pay the undisputed amount or an amount as security for processing the appeal, and may adjourn the hearing of the appeal to any subsequent day and order the appellant to pay the undisputed amount, or deposit with the Service before the adjourned date of hearing, an amount on

account of the tax charged on the appellant in the assessment appealed against.

- (5) The cost of the Appeal shall be at the discretion of the Judge hearing the appeal and shall be a sum fixed by the Judge.
- (6) The Chief Judge of the State may make rules providing for the method of tendering evidence before a Judge on Appeal, the conduct of the appeals and the procedure to be followed by a Judge.

Establishment of the Grievance Redress Panel.

99. (1) There shall be established a Grievance Redress Panel (referred to in this Law as “the Panel”) for the Service which shall be situated at the Head Office of the Service.
- (2) The Panel shall consist of-
 - (a) an independent Arbitrator who must be a member of the Nigerian Institute of Chartered Arbitrators and appointed by the Chief Judge of the State on the recommendation of the Attorney General of the State, who shall preside over the proceedings of the Panel;
 - (b) the Executive Chairman of the Service or a Representative of the Service to be appointed by the Executive Chairman.
 - (c) an Accredited Representative of the Ministry, Department or any Agency of Government concerned with a complaint before the Panel, appointed by the Permanent Secretary, Executive Secretary, Director-General or Chairman of the Ministry, Department or Agency as the case may be; and
 - (d) the Legal Adviser of the Service;
 - (e) a Legal Officer of the Service;
 - (f) a staff of the Service appointed by the Executive Chairman, who shall be the desk officer and clerk to the Panel.
- (3) The functions of the Panel shall be to-
 - (a) address complaints from traders and tax-payers, bordering on harassment, unauthorized payments and other in-kind requests, for quick resolution of such complaints to maintain smooth relations between the stake holders (Traders, Tax-Payers and Government Agencies);
 - (b) create and publish SMS/hotline/email channels to lodge or

- make complaints to the Panel by tax-payers;
- (c) establish a Grievance Redress Desk at the Head Office of the Service and all the District offices within the State;
 - (d) receive complaints through any of the created channels or the Grievance Redress Desk from tax-payers, bordering on harassment, unauthorized payments and other in-kind requests, for quick resolution of such complaints to maintain smooth relations between the stake holders (Traders, Tax-Payers and Government Agencies).
 - (e) Resolve all complaints within thirty days (30) days from the date of receipt of such complaints.
- (4) The following procedure shall apply to the proceedings of the Panel:
- (a) An aggrieved tax-payer (Complainant) may lodge a complaint to the Panel, relating to an act/omission of an authorised officer or employee of the Service (Respondent) in respect of collection and payment of revenue to the State.
 - (b) The complaint may be made orally or in writing through any of the designated SMS/hotline/email published by the Panel on the website of the Service for reporting complaints.
 - (c) Complaint(s) may also be registered at the Grievance Redress Desk located at the Head Office of the Service or any of the District Offices within the State, through the use of a Grievance Redress Form designed by the Service.
 - (d) Where a Complaint is made orally, the receiving officer of the Panel shall cause the complaint to be reduced into writing through the use of the Grievance Redress Form.
 - (e) Complaint(s) shall be lodged to the Panel not later than 30 days from the date the cause or subject matter of the complaint(s) occurred.
 - (f) All complaints received through the Grievance Redress Desk at the District Offices must be referred to the Grievance Redress Desk at the Head office of the Service not later than 7 days from the date of lodging the complaints.
 - (g) The Panel shall meet at least once in a week to resolve all registered pending complaints before the Panel.
 - (h) The Notice of Hearing of a complaint must be issued and

served upon the Complainant and the Respondent at least seven (7) days before the date of the proceedings before the Panel where the appearances or representations from the parties are required for final resolution of the complaint.

- (5) An aggrieved tax-payer (Complainant) who is dissatisfied with the decision of the Panel may appeal to the High Court of the State by way of Petition, upon giving notice of appeal in writing to the Panel, within thirty days (30) from the date of the decision of the Panel.

Power to make Regulations.

100. The Service may, with the written consent of the Governor and the approval of the House of Assembly, make such rules and regulations as necessary to enforce or implement the provisions of this Law and from the due administration of its provisions and may in particular, make regulations-

- (a) prescribing the forms for returns and other information required under this Law or any other enactment or Law.
- (b) prescribing the procedure for obtaining any information required under this Law or any other enactment;
- (c) to review periodically, the tariffs, rates and fines of the Ministries, Departments and Agencies together with that of Local Government Areas subject to the approval of the Governor; and
- (d) any other incidental matters.

Savings and transitional provisions relating to employees of the Service.

- 101.** (1) Notwithstanding anything to the contrary in this Law, the Chairman and employees of the Board/Service, who immediately before the commencement of this Law are in the employment of the Board shall be deemed to have been transferred to the Service established under this Law on the same terms and conditions to those obtaining immediately before the commencement of this Law.
- (2) The laws repealed under Section 108 of this Law, shall not affect anything done under the enactments.

Existing Properties and Assets.

102. (1) There shall be vested in the Service established under this Law and without further assurance, all assets, funds which immediately before the commencement of this Law were vested in the former Board existing immediately before the commencement of this Law.
- (2) All rights, obligations and liabilities of the former Board existing immediately before the commencement of this Law under any contract or instrument, or law or in equity apart from any contract or instrument, shall by virtue of this Law be assigned to and vested in the Service established under this Law.
- (3) Any contract or instrument referred to in Sub-section (2) of this Section shall be of the same force and effect against or in favour of the Board or Service established under this Law and shall be enforceable as if, instead of the former Board existing immediately before the commencement of this Law, the Board or Service established under this Law had been named therein or had been a party thereto.
- (4) The Board established under this Law shall be subject to all obligations and liabilities to which the former Board existing immediately before the commencement of this Law was subject to, and all other persons shall as from the commencement of this Law have the same rights, power and remedies against the Board as they had against the former Board existing immediately before the commencement of this Law.
- (5) Any proceeding or cause of action pending or existing immediately before the commencement of this Law by or against the former Board in respect of any right interests, obligations or liability of the former Board may be continued, or as the case may require, be commenced and the determination of a court of Law, tribunal or other authority or person may be enforced by or against the Internal Revenue Service to the same extent that such cause of action or determination might have been continued, or enforced by or against the former Board as if this Law had been made.
- (6) Any regulations, orders, bye-laws or notices made or issued or deemed to be made or issued by or for the board shall be deemed to have been made or issued by or for the purpose of the Board

and shall continue in force until revoke or as amended; subject to such modifications as may be applicable to the Board or Service established under this Law.

Continuation of Board members.

- 103.** As from the commencement of this Law, the Executive Chairman of the former Board along with Board members shall be deemed to have been transferred to the Management Board established under this Law in the same capacity occupied under the former Board.

Continuation and completion of disciplinary proceedings.

- 104.** (1) As from the commencement of this Law, any disciplinary proceedings pending or existing against any employee of the former Board shall continue and be completed by the Board established under this Law.
- (2) An appeal or grievance already filed, but which has not been finally disposed of on the coming into force of this Law shall be dealt with and disposed of in accordance with the Civil Service Rules as if this Law had not come into force.

Transfer of rights and obligations.

- 105.** (1) The administration and control of all rights, obligations and liabilities that were under the administration and control of the former Board are hereby transferred to the Service established under this Law.
- (2) The administration of any real property that were immediately before the coming into force of this Law under the administration or administrative responsibilities of the former Board or its agencies or bodies for the purpose of that former Board are hereby transferred to the Service established under this Law.
- (3) All orders, rules, regulations, decisions, directions, permits, registrations, certificates, consents, approvals, declarations, designations, rates or other documents that are in force before the coming into force of this Law and that are made or issued by the Governor, Executive Chairman of the Board, or any person under their control shall continue in force as if they were made, or issued by the Governor, the Board or Service established under this Law, the Executive Chairman or an employee of the Service

as the case may be, until they expire or are repealed, replaced, re-assembled or altered.

- (4) Every reference to the Governor, former Board or Service, Executive Chairman or any person under their control in a document issued in the name of the Governor, former Board, Executive Chairman, or employee of the former Board is to be read, unless the context otherwise requires, as a reference to the Governor, Board, Executive Chairman or any employee of the Service established under this Law as the case may be.
- (5) Every affidavit sworn to, or document duly certified by an officer of the former Service before the day on which this Law comes into force has the same probative value as if it were sworn to or certified by an employee of the Service on or after that day.

Relevance of other laws.

- 106.** (1) Notwithstanding the provision of this Law, the relevant provisions of the Nigeria Tax Act, 2025, the Nigeria Tax Administration Act, 2025 and all other tax laws to be administered by the Service shall be read with such modifications as to bring them into conformity with the provisions of this Law.
- (2) If the provisions of any other State Law for charging and collection of Revenue are inconsistent with the provisions of this Law, the provisions of this Law shall prevail and the provisions of that Law shall to the extent of its inconsistency be void.

Interpretation.

- 107.** In this Law, unless the context otherwise requires-

“Agency of government” includes a Ministry, department, statutory body, public authority or any institution of the Federal, State, or Local Government;

“Agreement” means mutual understanding, arrangement, undertaking, or memorandum, between a taxpayer and any third party which may have tax implications;

“Authorised Officer” means any person employed in the service of the Service for the time being, performing duties in relation to tax who has been specifically authorised by the Board or the Chairman to perform or carry out specific functions under this Law, the Nigeria Tax Act,

2025, the Nigeria Tax Administration Act, 2025 or any other tax law enacted by the National Assembly or the State House of Assembly;

“Allowable deductions” means all Internally Generated Revenue; paid directly into the Federal Allocation Account of the State (such as Electronic Money Transfer Levy, IPPIS Back Duty Tax Audit); and received by Tertiary Institutions.

“Auditor-General” means the Auditor-General of the State or Auditor General of the local Government as the case may be;

“Board” means the Management Board of the Service established under Section 2 of this Law;

“Book” includes any register, document or other records of information and any account or accounting record however compiled, recorded, or stored, whether in written or printed form or micro-film, digital, magnetic or electronic form or otherwise.

“Chief Judge” means the chief Judge of Ekiti State;

“Commencement of business” means the date that an entity carries out its first transaction, which shall be the earlier of the date that the business or person —

- (a) begins to market or first advertises its products or services for sale;
- (b) obtains an operating licence from a regulatory authority in Nigeria;
- (c) makes first sale or purchase;
- (d) executes its first trading contract after complying with incorporation or regulatory processes;
- (e) issues or receives its first invoice;
- (f) delivers or receives its first consignment of goods; or
- (g) first renders services to its customers;

“Commissioner” means the Commissioner of finance in Ekiti State.

“Consultants” includes Chartered Tax Practitioners, Accountants, Legal practitioners or any other recognized professionals that have been certified by Chartered Institute of Taxation of Nigeria, or other relevant professional bodies in Nigeria as the case may be;

“Dispute” means a disagreement on the interpretation of either the relevant facts or law or both, which arises pursuant to the issuance of an assessment, action or decision of either the tax authority or taxpayer;

“Distrain” means to seize a taxable person's property, goods, chattels, bonds or other securities in order to collect and recover unpaid tax in accordance with this Law, the Nigeria Tax Administration Act, 2025

and the Nigeria Tax Act, 2025;

“Document” includes any record of information supporting accounts and accounting records, including reports of correspondence or memorandum or minutes of meetings, however compiled, recorded or stored, whether in written or printed form or micro-film, digital, magnetic, electronic or optical form or other-wise and all types of information stored on computers and any other similar equipment;

“EKIRS” means the Ekiti State Internal Revenue Service;

“Executive Chairman” means the Executive Chairman of the Board appointed pursuant to Section 4 of this Law;

“Government” means the Government of Ekiti State and shall include a Local Government Council;

“Governor” means the Executive Governor of Ekiti State.

“House of Assembly” means Ekiti State House of Assembly.

“JRB” means Joint Revenue Board;

“Member” means a member of the Management Board appointed under this Law;

“Officer” means any person under the employment of the Service;

“Person” includes an individual, group of individuals, family, partnership, trust, un-incorporate body of persons, company or body corporate.

“Private dwelling” means any building or part of building occupied as residential accommodation (including any garage, shed and other buildings used or connected therewith);

“Relevant Tax Authority” means the Ekiti State Internal Revenue Service and the respective Local Government Revenue Committees in Ekiti State.

“Service” means the Ekiti State Internal Revenue Service established under Section 1 of this Law;

“Special Purpose Tax Officer” means specially designated tax officers for the purpose of tax investigation and enforcement, and who shall be appointed from time to time and shall have the powers of Police Officers;

“Tax” includes any duty, levy, fees, fines, rates, charges, impositions or non-tax revenue accruable to the Government of Ekiti State or Local Government in full or part under this Law, or any other enactment or Law;

“Tax agent” means any person acknowledged and duly certified by a

professional body in Nigeria to represent the taxable person;

“Taxable person” includes an individual or body of individuals, family, corporations sole, trustee or executor or a person who carries out economic activity in a place, a person exploiting tangible or intangible property for the purpose of obtaining income therefrom by way of trade or business or an agency of government acting in that capacity.

“Tax return” means a form or any other document filed with the service that reports transactions, income, expenses, and any other relevant information as may be prescribed by the Service from time to time;

“Taxpayer information” includes —

- (a) any information received or generated by the Service with respect to a taxpayer pursuant to its powers under this Law or any other tax law; and
- (b) written or electronic documents, returns, assessments, lists and copies of such lists relating to profits or items of profits of any person or to such matter which forms the basis of any agreement or arrangement with any country, government or tax authority.

Repeal.

- 108.** The Ekiti State Board of Internal Revenue Law, 2019, the Ekiti State Board of Internal Revenue (First Amendment) Law, 2020 and the Hotel Occupancy and Restaurant Consumption Tax Law, 2022 are hereby repealed.

Citation.

- 109.** This Law may be cited as the Ekiti State Revenue Administration Law, 2025.

SCHEDULES

FIRST SCHEDULE

EKITI STATE HARMONISED TAXES AND LEVIES (APPROVED LIST FOR COLLECTIONS)

1. Objective

- (1) To harmonise various taxes and levies, simplify collection and enhance accountability through deployment of technology.
- (2) Eliminate multiple taxes, illegal collections and roadblocks for revenue collection.

2. Application

This Schedule shall apply throughout Ekiti State.

3. Responsibility for collecting taxes, and levies, etc.

The State and its Local Government Councils shall be responsible for the collection of taxes and levies listed in Section 10 of this Schedule.

4. Assessment and collection of taxes

- (1) No person other than the relevant tax authority, shall assess or collect, on behalf of the State or its Local Government Councils, any revenue payable to the State or a Local Government within the State.
- (2) No person, association, union, group, body of persons including the relevant tax authority, shall mount a roadblock in any part of the State for the purpose of collecting any tax, levy or membership dues.
- (3) The relevant tax authority shall do such things as it deems necessary and expedient for the assessment and collection of taxes and levies including the deployment of technology for the assessment, collection, and other activities related to tax administration.
- (4) The payment of any tax, levy or fee shall be made via a bank transfer or using a credit or debit card, digital wallet, Point of Sale, USSD or any other electronic medium as authorised by the Relevant Tax Authority.
- (5) Where no electronic medium is unavailable, the payer shall make a payment directly into the bank account(s) designated by the relevant tax authority.
- (6) On no account shall any payment for a tax, levy or fee be made or received in cash or by means of a cash transaction.

- (7) A Local Government may designate or authorise the Ekiti State Internal Revenue Service to assess and collect a tax, levy or fee on its behalf based on agreed terms and conditions.
- (8) The provisions of this Schedule shall apply to the assessment, collection and enforcement of any tax, levy or fee due to the State, its Ministries, Departments, Agencies, State Owned Institutions notwithstanding any Law to the contrary.

5. Harmonised assessment

The taxes and levies contained in this Schedule shall, for each tax type under Column 2 (Tax Type) be assessed as a single item representing the various taxes, levies or payment mechanisms outlined under Column 3 (Harmonised Taxes).

6. Payments to be receipted

- (1) The relevant tax authority shall issue an electronic invoice for each tax, levy or fee payable to the State or Local Government Council and shall upon payment issue official e-receipts for payments received.

7. Dispute resolution

- (1) A person who is made to pay any tax or levy contrary to those specified in this Schedule, may seek redress against the collector or the Government on whose directive, instruction or jurisdiction such collection took place.
- (2) Any dispute arising from the operation of this Schedule relating to ambiguity or inconsistency with any other law, shall be resolved in favour of the payer.

8. Offences

- (1) Any unauthorised person who collects or imposes any tax, levy, or fee is guilty of an offence and liable on conviction to a fine of ₦2,000,000.00 or imprisonment for three years or both such a fine and imprisonment.
- (2) A person or group of persons who mounts a roadblock or causes a roadblock to be mounted for the purpose of collecting any tax, levy, fee or membership due, is guilty of an offence and liable on conviction to a fine of ₦5,000,000.00 or imprisonment for three years or both such a fine and imprisonment.
- (3) Any person who solicits, facilitates, conspires or accepts a cash payment for any tax, levy or fee in contravention of this Law, is guilty of an offence and liable on conviction to a fine of ₦2,000,000.00 or imprisonment for three years or both such fine and imprisonment.

9. Power to make Regulations

- (1) Subject to the Ekiti State Regulation Approval Law, the Ekiti State Internal Revenue Service may make Regulations generally for giving full effect to the provisions of this Schedule.
- (2) The Joint Revenue Board shall advise the State on matters relating to the administration of taxes and levies under this Schedule including rates adjustment as may be necessary.

10. Taxes and Levies List

S/N	Tax Type	Harmonised Taxes	Rate	Collecting Authority
1.	Income Tax	Tax on income assessed via: (a) Pay-As-You-Earn (PAYE) (b) Direct Assessment (c) Chargeable Gains Tax (d) Withholding Tax (e) Presumptive Tax	As provided in the Nigeria Tax Act, 2025; Deduction of Tax at Source (Withholding) Regulations 2024; and the Presumptive Tax Regulation, 2025.	Ekiti State Internal Revenue Service.
2.	Stamp Duties	Duty on instruments between individuals	As provided under the Nigeria Tax Act, 2025	Ekiti State Internal Revenue Service.
3.	Property Tax	Encompasses all impositions relating to: (a) Tenement rates (b) Right of Occupancy (c) Ground Rent (d) Land Use Charge (e) Neighborhood Improvement Charge (f) Infrastructure Development Levy (g) Any other land related levy or charge	To be determined by Ekiti State Government on the advice of the Joint Revenue Board.	Collected by Ekiti State Internal Revenue Service under Section 4(7) of this Schedule.
4.	Road Tax	Motor Vehicle Registration, Renewal and Administration fees	To be determined by the Joint	Ekiti State Internal Revenue Service

S/N	Tax Type	Harmonised Taxes	Rate	Collecting Authority
			Revenue Board	
5.	Haulage Levy	This harmonises: (a) Single Haulage Fee (b) Single Inter-State Road Tax Sticker (c) All other forms of road stickers, tickets and emblems	To be determined by Joint Revenue Board	Ekiti State Internal Revenue Service and chargeable only on a commercial vehicle operating haulage service, and strictly payable only at the point of loading and offloading.
6.	Economic Development Levy Explanatory Note: <i>This levy is intended to be an annual payment by businesses operating in Ekiti State.</i>	This harmonises: (a) Business Premises (b) Economic Development Levy (c) Development Levy (d) Environmental Fee (e) Social Service Contribution Levy (f) Mining, Milling & Quarrying Fee (g) Emission control tax (h) Produce Sales Tax (i) Fire Service Fee (j) Motor Park Levy (for state developed parks) (k) Borehole fee (l) Any other similar levy or fee payable to the state	To be determined by the Ekiti State Government on the advice of the Joint Revenue Board.	Ekiti State Internal Revenue Service.
7.	Harmonised Levy Explanatory Note: <i>This levy is intended to be an annual payment by businesses</i>	This harmonises: (a) Shop (stall) & Kiosk Fee (not due if business premises levy paid) (b) Slaughter slab Fee (c) Motor Park Levy (for LG developed parks) (d) Domestic Animal Fee (e) Bicycle, Truck, Canoe, Wheelbarrow & Cart Fees	To be determined by the Ekiti State Government on the advice of the Joint Revenue Board.	Local Government Revenue Committee with the option to delegate collection to the Ekiti State Internal Revenue Service.

S/N	Tax Type	Harmonised Taxes	Rate	Collecting Authority
	<i>operating in any Local Government Council in Ekiti State.</i>	(f) Merriment & Road Closure Levy (g) On and Off Liquor License Fees (h) Radio & Television License Fees (i) Vehicle Radio License Fees (j) Any other similar levy or fee payable to a Local Government		
8.	User Charge Explanatory Note: Payable only when the relevant service is required.	This includes: (a) Wrong parking charges (b) Marriage, Birth and Death Registration Fees (c) Naming of Street Registration Fees (d) Signages and Mobile Advertisement (e) Public Convenience, Sewage and Refuse Disposal Fees (f) Customary Burial Ground Permit Fees (g) Religious Places Establishment Permit Fees (h) Wharf Landing Charge	To be determined by the State Joint Revenue Committee.	Shall be collected Local Government with the option to delegate the collection to Ekiti State Internal Revenue Service.
9	Daily Ticketing	(a) Market Levy (b) Animal Trade Tax (c) Slaughter or Abattoir Fee (d) Transporters' tickets (e) Any other daily tickets and similar charges.	To be determined by the State Joint Revenue Committee.	Ekiti State Internal Revenue Service to collect and revenue to be shared between the State and Local Government Councils.

SECOND SCHEDULE

PART I

(Section 10)

Taxes, Levies, Fees, Charges and Rates (administered and collected directly by the Service) Order.

(1) PERSONAL INCOME TAX.

(a) Direct Assessment (Self-Employed).

Payable annually on chargeable income (total income less allowable deductions) at the rates specified in the Fourth Schedule, Nigeria Tax Act, 2025.

(b) PAYE (Pay-As-You-Earn)

Payable by employers in respect of deductions from emoluments paid to employees at rates specified in the Fourth Schedule, Nigeria Tax Act, 2025 as shown below;

INDIVIDUALS' INCOME TAX RATES

After the relief allowance and exemptions had been granted in accordance with subsection (1) of section 30 of the Nigeria Tax Act, 2025, the taxable income ascertained shall be taxed at the following rates —

- (a) First N800,000 at 0%;
- (b) Next N2,200,000 at 15%;
- (c) Next N9,000,000 at 18%;
- (d) Next N13,000,000 at 21%;
- (e) Next N25,000,000 at 23%; and
- (f) Above N50,000,000 at 25%

(2) WITHHOLDING TAX (INDIVIDUALS ONLY)

(a) Withholding Tax on Rents.

Payable by organizations paying rent to individuals at the rate specified in the First Schedule of Deduction at Source (Withholding) Regulations, 2024.

(b) Withholding Tax on Interest.

Payable by organizations paying interest to individuals at the rate specified in First Schedule of Deduction at Source (Withholding) Regulations, 2024

(c) Withholding Tax on Royalties.

Payable by organizations paying royalties to individuals at the

rate specified in First Schedule of Deduction at Source (Withholding) Regulations, 2024.

(d) Withholding Tax on Dividends.

Payable by companies paying dividends to individuals at the rate specified in First Schedule of Deduction at Source (Withholding) Regulations, 2024.

(e) Withholding Tax on Director's Fees.

Payable by payers of director's fees at the rate specified in First Schedule of Deduction at Source (Withholding) Regulations, 2024.

(f) Withholding Tax on winnings from lottery, gaming and reality shows.

Payable by gaming, betting, lottery and reality show organizations, on winnings at the rate specified in First Schedule of Deduction at Source (Withholding) Regulations, 2024.

(g) Withholding Tax on other payments.

Payments in relation to selected activities, services and commissions payable on certain payments under the First Schedule of Deduction at Source (Withholding) Regulations, 2024.

(3) STAMP DUTIES ON INSTRUMENTS EXECUTED BY INDIVIDUALS PURSUANT TO THE PROVISIONS OF THE NIGERIA TAX ACT, 2025.

STAMP DUTY RATES (NINTH SCHEDULE, NIGERIA TAX ACT, 2025)

A	DUTIABLE INSTRUMENTS	RATE	PERSON LIABLE TO PAY DUTY
1.	Agreement or contract accompanied with a deposit (see Mortgage)	0.375%	Mortgagee
2.	Agreement for sale of real property (See Conveyance on sale)	1.5%	Transferee
3.	Annuity (See Conveyance on Sale)	1.5%	Transferee
4.	Assignment (by way of security or of any security) (see	0.375%	Mortgagee

	Mortgage)		
5.	Irrevocable Assignment (upon a sale or otherwise) (see Conveyance)	1.5%	Transferee
6.	Bill of Exchange - of any other kind (Local & Foreign)	1.5%	Payee
7.	Contract notes for marketable security	0.08%	Transferee
8.	Contract notes (Continuation note)	0.08%	Transferee
9.	Contract note (Option note)	0.04%	Transferee
10.	Contract note (following a duly stamped option note)	0.04%	Transferee
11.	Conveyance or transfer on sale	1.5%	Transferee
12.	Conveyance or transfer by way of security of any property or security (see Mortgage)	0.375%	Mortgagee
13.	Conveyance or transfers (dispositions <i>inter vivos</i> except to entity created by Act for the benefit of Nigeria) (see Conveyance or transfer on sale)	1.5%	Transferee
14.	Covenant (payment of money or transfer or re-transfer of stock (see Mortgage)	0.375%	Mortgagee
15.	Covenant on annuity (original creation and sale) (see conveyance)	1.5%	Transferee
16.	Covenant on annuity (not original creation and sale) (see Bond, Covenant)	0.375%	Party taking security
17.	Defeasance (of any conveyance, apparently absolute but intended only as a security for money or stock) (see Mortgage)	0.375%	Mortgagee
18.	Demise (see Lease)	Up to 7 years = 0.78% Above 7 years = 3%	Lessee

19.	Further charge of further security	0.375%	Mortgagee
20.	Marketable security (all types)	0.225%	
21.	Mutual disposition (see Exchange)	1.5%	Transferee
22.	Partition or Division (see Conveyance on sale)	1,5%	Transferee
23.	Policy of insurance (life insurance) (on premium)	0.075%	Policy Holder
24.	Policy of insurance (of any other kind)	0.075%	Policy Holder
25.	Promissory note (see Bill of Exchange)	0.1%	
26.	Reconveyance (of any security) (see Mortgage)	0.375%	Mortgagee
27.	Superannuation annuity (see Bond, Covenant)	0.375%	Party taking security
28.	Transfer (see Conveyance)	1.5%	Transferee
29.	Transfer of Mineral Assets	2%	Transferee
30.	Agreement or Contracts (All types)	N1,000	Beneficiary of service
31.	Agreement or Memorandum of Agreement under hand	N500	Beneficiary of service
32.	Bill of Exchange – Payable on Demand	N500	Payee
33.	Bill of Lading	N500	
34.	Cheque leaf (Bill of Exchange)	N50	Account Owner
35.	Counterpart or Duplicate	N500	(Same as original)
36.	Draft for money (see Bill of Exchange)	N50	Payee
37.	Guarantee	N500	Guarantor
38.	Letter of credit (see Bill of Exchange)	N500	
39.	Order (for the payment of money) (see Bill of Exchange)	N50	Payee

40.	Policy of marine insurance	N500	Policy Holder
41.	Policy of insurance against personal injury	N500	Policy Holder
42.	Receipt (for value from N10,000)	N50	(Same as liable for underlying transaction)
43.	Electronic receipt or Transfer of N10,000 upwards	N50	Transferor

(4) LAND USE CHARGE.

A land-based charge, payable on all real property situated in the State pursuant to the Ekiti State Land Use Charge Law No. 3 of 2013.

(5) PRESUMPTIVE TAX.

There shall apply to taxable persons/firms where for all practical purposes their income cannot be ascertained or detailed records and accounts are not kept in such manner as would enable proper assessment of income, a presumptive tax based on a fixed percentage of annual turnover of businesses stated in this Schedule pursuant to Section 38 of Nigeria Tax Administration Act, 2025.

- (a) The presumptive tax shall be applicable to micro and small-scale businesses, including traders, manufacturers and service providers whose annual sales turnovers is below N25 million.
- (b) The presumptive tax regime shall be administered on applicable taxable persons and firms by the Service using a Presumptive Tax Registration Form EKIRS/PT/01 on annual basis.
- (c) Persons and Firms operating under the Presumptive Tax Regime shall file returns in the prescribed Form on or before the 31st day of March annually.
- (d) Subject to the provision of Paragraph ‘b’ and ‘c’ above, the Internal Revenue Service shall determine the applicable turnover of taxable persons/firms under this Law and encourage such persons/firms to keep daily detailed records of their transactions for subsequent determination of their annual turnover.
- (e) Where a taxable person/firm contends the turnover or/and the assessment arrived at by the Internal Revenue Service under this Law, such person/firm may file an objection to the Service within 15 days of the service of the assessment, stating clearly the ground(s) of such objection.

- (f) The presumptive tax payable under this Law shall be based on the percentage shown in the table below; Provided that any business, taxable person and firm with annual turnover less than N25m engaged in any trading, manufacturing or service whether specifically listed in the table below or not, shall be subject to the appropriate percentage (%) rate chargeable on their annual turnover.

PRESUMPTIVE TAX PAYABLE

PRESUMPTIVE TURNOVER TAX REGIME			
S/N	TRADE/BUSINESS	CATEGORIES	TAX RATES ON TURNOVER
1	Adult/Children Wear – Boutique	TRADING	1% of Turnover
2	Agric Chemicals Sales	TRADING	1% of Turnover
3	Bookshop/Stationary Store	TRADING	1% of Turnover
4	Building Materials Dealer	TRADING	1% of Turnover
5	Butcher	TRADING	1% of Turnover
6	Cement Dealer/Seller	TRADING	1% of Turnover
7	Clock and Watch Seller	TRADING	1% of Turnover
8	Clothing Materials	TRADING	1% of Turnover
9	Cooking Gas/Air Condition Seller	TRADING	1% of Turnover
10	General Merchant & Distributor	TRADING	1% of Turnover
11	Gifts Shop	TRADING	1% of Turnover
12	Patent medicine	TRADING	1% of Turnover
13	Newspaper agents	TRADING	1% of Turnover
14	Vendors	TRADING	1% of Turnover
15	Road Oil Sellers (other towns)	TRADING	1% of Turnover
16	Aluminium Doors & Window	MANUFACTURING	1.5% of Turnover
17	Baker	MANUFACTURING	1.5% of Turnover
18	Blacksmith	MANUFACTURING	1.5% of Turnover
19	Block Making Industry	MANUFACTURING	1.5% of Turnover
20	Cabinet Makers/Metal	MANUFACTURING	1.5% of Turnover
21	Furniture Maker	MANUFACTURING	1.5% of Turnover

22	Welder	MANUFACTURING	1.5% of Turnover
23	Wood Carver	MANUFACTURING	1.5% of Turnover
24	Cloth Weaver	MANUFACTURING	1.5% of Turnover
25	Artiste and Song Writer	SERVICE	2% of Turnover
26	Barbers	SERVICE	2% of Turnover
27	Bricklayers	SERVICE	2% of Turnover
28	Business Centre	SERVICE	2% of Turnover
29	Car Wash Owner	SERVICE	2% of Turnover
30	Carpenter	SERVICE	2% of Turnover
31	Clergy/Pastoring	SERVICE	2% of Turnover
32	Cobblers	SERVICE	2% of Turnover
33	Curtain & Interior Decoration	SERVICE	2% of Turnover
34	Cyber Cafe Operator	SERVICE	2% of Turnover
35	Dry Cleaner	SERVICE	2% of Turnover
36	Electrician	SERVICE	2% of Turnover
37	Fashion Designer	SERVICE	2% of Turnover
38	Graphic Arts & Designs	SERVICE	2% of Turnover
39	Grinding Mill	SERVICE	2% of Turnover
40	Guest House	SERVICE	2% of Turnover
41	Vulcaniser	SERVICE	2% of Turnover
42	Mechanic	SERVICE	2% of Turnover
43	Painter	SERVICE	2% of Turnover
44	Restaurant	SERVICE	2% of Turnover
45	Okada Operators	SERVICE	2% of Turnover
46	Decoration Makers	SERVICE	2% of Turnover
47	Food Sellers in Bukateria (without beer)	SERVICE	2% of Turnover
48	Video Cassete Rentage	SERVICE	2% of Turnover
49	Drummers (Ayan)	SERVICE	2% of Turnover
50	Washman	SERVICE	2% of Turnover
51	Daily Contributions Collector	SERVICE	2% of Turnover
52	Pool Agents	SERVICE	2% of Turnover
53	Any other service provider	SERVICE	2% of Turnover

NOTE- Development Levies are not part of these assessments.

FORM EKIRS/PT/01
EKITI STATE INTERNAL REVENUE SERVICE
TAXPAYER REGISTRATION FORM FOR PRESUMPTIVE TAX
REGIME

PART A- BUSINESS INFORMATION

1. Business Name
2. Business Address
.....
3. Type of Business (Tick as appropriate)
Sole Proprietorship ☐ Partnership ☐ Limited company ☐
4. Business Registration Number (e.g., RC number)
5. Date of Commencement

PART B- TAXPAYER INFORMATION

1. Taxpayer Name
2. Taxpayer Address
.....
3. Phone Number
4. Email Address
5. TAX ID/EKTIN (Ekiti State Tax Identification Number)
6. National Identification Number (NIN)

PART C- BUSINESS ACTIVITY

1. Nature of Business (Tick as appropriate)-Manufacturing ☐ Trading ☐ Services ☐
2. Source of Income
2. Average Daily Sale N.....
3. Annual Turnover N.....

PART D- PRESUMPTIVE TAX OPTION

1. Category (Tick as appropriate) Trading ☐ 1% Manufacturing ☐ 1.5% Service ☐ 2 %
2. Estimated Tax Payable N.....

PART E- DECLARATION

1. I declare that the information provided is true and accurate.

.....

Signature

.....

Date

Please attach supporting documents (Business Registration Certificate, National Identity Card, Utility bill etc.)

(6) ANNUAL DEVELOPMENT LEVIES (INDIVIDUAL)

ANNUAL DEVELOPMENT LEVIES RATES

S/N	ITEMS	RATES
	PUBLIC SERVANT	
	General Level	
1.	01-03	1,000.00
2.	04-06	1,000.00
3.	07-08	1,000.00
4.	09-10	1,000.00
5.	12-14	1,000.00
6.	15-17	1,500.00
7	Executive Secretaries/General Manager/Programme Manager	50,000.00
8	Permanent Secretary	75,000.00
9	Pensioner	1,000.00
	MEDICAL OFFICERS	
10	Doctors on CONMESS 01-02	2,000.00
11	Doctors on CONMESS 03-04	2,500.00
12	Doctors on CONMESS 05-06	4,000.00
13	Doctors on CONMESS 07	5,000.00
14	CONHESS 01-06	1,000.00
15	CONHESS 07-10	1,000.00
16	CONHESS 11 and above	2,500.00
	FEDERAL OFFICERS IN EKITI STATE	
17	Junior Staff	1,000.00
18	Middle Level Staff	1,000.00
19	Senior Staff/District Managers	1,000.00
	STATE POLITICAL OFFICE HOLDERS	
20	Executive Governor	250,000.00
21	Deputy Governor	250,000.00
22	Speaker House of Assembly	150,000.00
23	Honorable Members House of Assembly	100,000.00
24	Secretary to State Government	100,000.00
25	Head of Service	100,000.00
26	Chief of Staff	100,000.00
27	Deputy Chief of Staff	75,000.00
28	Commissioners and Special Advisers	100,000.00

29	Chairmen Board & Commission	100,000.00
30	Chairmen Board & Commission (Part Time)	75,000.00
31	Director General	75,000.00
32	Full Time Members of Board	75,000.00
33	Part Time Members of Board	50,000.00
24	Senior Special Assistant	50,000.00
35	Special Assistant	40,000.00
36	Technical Assistant	40,000.00
37	Personal Assistant	25,000.00
38	Executive Assistant	10,000.00
39	Clerk of the House	75,000.00
	LOCAL GOVERNMENT POLITICAL OFFICE HOLDER	
40	Executive Chairman	100,000.00
41	Vice Chairman	75,000.00
42	Secretary	50,000.00
43	Supervisory Councilors	50,000.00
44	Special Advisers/Advisers	50,000.00
45	Councilors	50,000.00
46	Personal Assistant	25,000.00
	JUDICIARY	
47	Chief Judge/President Customary Court of Appeal	100,000.00
48	Judges of High Court/Customary Court of Appeal	75,000.00
49	Chief Registrar of High Court/Customary Court of Appeal	75,000.00
50	Customary Court President/Assessors GL8-10	2,000.00
51	Deputy Chief Registrar	50,000.00
52	Rent Tribunal Members	50,000.00
53	Magistrates 10-12	20,000.00
54	Magistrates 13-14	30,000.00
55	Magistrates 15-17	50,000.00
56	JUSUN on GL 01-03	1,000.00
57	JUSUN on GL 04-06	1,000.00
58	JUSUN on GL 07-08	1,000.00
59	JUSUN on GL 09-10	1,000.00
60	JUSUN on GL 12-14	1,000.00
61	JUSUN on GL 15-17	1,500.00

	BANK EMPLOYEES			
62	Managing Directors			100,000.00
63	Chief Executive Officer			100,000.00
64	Executive Directors			100,000.00
65	General Managers			50,000.00
66	Assistant General Manager			50,000.00
67	Senior Manager			50,000.00
68	Manager			10,000.00
69	Deputy Manager			10,000.00
70	Bank Executive			5,000.00
71	Bank Officers			5,000.00
72	Trainees			5,000.00
73	Others			5,000.00
	OBAS/REGENT			
74	Grade A Oba			50,000.00
75	Grade B Oba			30,000.00
76	Grade C Oba			10,000.00
77	Baale			5,000.00
	FARMERS			
78	Large/Big Scale Farmers			5,000.00
79	Livestock Farmers			5,000.00
80	Other Farmers			5,000.00
	TRADERS			
81	Super Markets			5,000.00
82	Medium			5,000.00
83	Petty Traders			5,000.00
84	Cocoa Merchant			5,000.00
85	Artisans			5,000.00
86	Beer/Pepper Soup Joint			5,000.00
	INDIVIDUAL PROFESSIONALS PRIVATE PRACTICE			
		1 – 5 YEARS	6 – 10 YEARS	ABOVE 10YRS
87	Lawyers	5,000.00	10,000.00	20,000.00
88	Doctors	5,000.00	10,000.00	20,000.00
89	Surveyors	5,000.00	10,000.00	20,000.00
90	Architects	5,000.00	10,000.00	20,000.00

91	Engineers	5,000.00	10,000.00	20,000.00
92	Accountants	5,000.00	10,000.00	20,000.00
93	Contractors	20,000.00	20,000.00	20,000.00
94	Pharmacists	5,000.00	10,000.00	20,000.00
95	Auctioneers	5,000.00	10,000.00	20,000.00
96	Others Professionals	5,000.00	10,000.00	20,000.00
97	Consultants	20,000.00	20,000.00	20,000.00
	ECONOMIC DEVELOPMENT LEVY (INSTITUTIONS)			
98	a. Commercial Bank (Per branch)			50,000.00
	b. Cash Centre (Per location)			20,000.00
99	Micro Finance Bank/Insurance House			50,000.00
100	Enterprises			50,000.00
101	Limited Liability Companies			
	(Category 'A' - Over N100m turnover)			100,000.00
	(Category 'B' - Below N100m turnover)			50,000.00
102	Private Nursery/Pry/Secondary School			25,000.00
103	Private University/Polytechnic			50,000.00
104	Private Clinic/Hospital			25,000.00
105	Business/Computer Centre			10,000.00
106	Sawmill			50,000.00
107	Petrol Stations (Category ('A'))			100,000.00
	(Category 'B')			50,000.00
	(Category 'C')			25,000.00
108	Vehicles Dealers			50,000.00
109	Distributors/Warehouse			25,000.00
110	Quarry			50,000.00
111	Borehole Drilling			25,000.00
112	Security/Outsourcing Services			25,000.00
113	Transport Services			50,000.00
114	Logistics/Courier Services			25,000.00
115	Other Corporate Bodies			20,000.00
	PUBLIC UNIVERSITIES			
	(1) NON-ACADEMIC STAFF			
116	GL 01-04 (CONTISS)			1,000.00
117	GL 05-06			1,000.00
118	GL 07-09			1,000.00
119	GL 10-12			1,500.00

120	GL 13-14	2,000.00
121	GL 15	2,500.00
122	Registrar/Librarian/Bursar	15,000.00
123	Deputy Vice Chancellor	50,000.00
124	Vice Chancellor	100,000.00
	2. ACADEMIC STAFF	
125	CONPUA 01-02	1,500.00
126	CONPUA 03-04	2,500.00
127	CON 05-07	5,000.00
	POLY/COLLEGE OF EDUCATION	
	1. ACADEMIC STAFF	
128	CONPCASS 01-02	1,000.00
129	CONPCASS 03-04	1,500.00
130	CONCASS 05-07	2,500.00
131	CONCASS 08-09	5,000.00
132	PROVOST	75,000.00
	2. NON-ACADEMIC STAFF	
133	CONTEDISS 01-03	1,000.00
134	CONTEDISS 04-05	1,000.00
135	CONTEDISS 06-08	1,500.00
136	CONTEDISS 09-11	2,000.00
137	CONTEDISS 12-13	2,500.00
138	CONTEDISS 14-15	3,000.00
139	REGISTRAR/BURSARS/LIBRARIAN	10,000.00
	PRIVATE UNIVERSITY ACCADEMIC STAFF	
	1. ACADEMIC STAFF	
140	ABUASSS 01-02	1,000.00
141	ABUASS 03-04	1,000.00
142	ABUASS 05-07	1,500.00
143	Deputy Vice Chancellor	50,000.00
144	Vice Chancellor	100,000.00
	2. NON-ACADEMIC STAFF	
145	ABUNASSS 03-05	1,000.00
146	ABUNASS 06-09	1,000.00
147	ABUNASS 10-12	7,500.00
148	ABUNASS 13-15	10,000.00
149	Bursar/Registrar as that of Public Universities	15,000.00

	EMPLOYEE OF PRIVATE COMPANIES	
150	Not mentioned in the list e.g. Petrol Station staff etc.	5,000.00
151	Staff of the Consultants working with the State	5,000.00
152	Owners of Civic/Event Centre	20,000.00
153	Event Support Service (Chair/Canopy Rentals, Undertakers and Auctioneers)	5,000.00
154	All other categories of employees not captured	5,000.00
155	Directors and Proprietors of other Private Business	20,000.00
156	EXPATRIATE	50,000.00

(7) ROAD TAXES

	<u>MOTOR VEHICLE REGISTRATION AND RENEWAL RATES</u>	
A	NUMBER PLATES	
1	Standard Number Plate	Per JRB
2	Number Plate Revalidation	Per JRB
3	Government Standard Plate	Per JRB
4	Articulated Number Plate	Per JRB
5	Out of Series	Per JRB
6	Fancy Number Plate (Standard)	Per JRB
7	Fancy Number Plate (Motor Cycle)	Per JRB
8	Motorcycle Plate (Ordinary)	Per JRB
9	Number Plate Replacement (Standard)	Per JRB
10	Motor Dealer Plate	Per JRB
B	VEHICLE WEIGHING & REGISTRATION FEE	
1.	Motor Vehicle	Per JRB
2.	Tricycle	Per JRB
3.	Motorcycle	Per JRB
4.	Bedford lorry	Per JRB
C	CHANGE OF OWNERSHIP	
1.	Motor Vehicle	Per JRB
2.	Motorcycle/Tricycle	Per JRB
D	VEHICLE LICENSE	
1.	Vehicle Below 1.6cc	Per JRB

2.	Vehicle BTW 1.6-2.0cc	Per JRB
3	Vehicle BTW 2.0-3.0cc	Per JRB
4.	Vehicle Above 3.0cc	Per JRB
5.	Motorcycle Private	Per JRB
6.	Motorcycle Commercial	Per JRB
7.	Mini Buses/Pick-Up	Per JRB
8.	Hiace Buses	Per JRB
9.	Costal Buses	Per JRB
10.	Tipper & Lorries	Per JRB
11.	Tankers & Trucks/Luxurious Buses	Per JRB
12.	16 Tyres Trailer	Per JRB
13.	Tractors & Bulldozers	Per JRB
14.	Vehicle Alert	Per JRB
E	HACKNEY PERMIT CHARGES	
	VEHICLE TYPE	Per JRB
1.	Taxi Cab	Per JRB
2.	Vehicle with Capacity to Carry 1-21 Passengers	Per JRB
3.	Vehicle with Capacity to Carry more than 21 Passengers	Per JRB
	but less than 40 Passengers	Per JRB
4.	Vehicle with Capacity to Carry more than 40 Passengers	Per JRB
	but less than 50 Passengers	Per JRB
5.	Commercial Vehicles for Goods Above 3 Tons	Per JRB
6.	Commercial Vehicles 3 Tons	Per JRB
7.	Tankers	Per JRB
8.	Tippers	Per JRB
9.	Trailers	Per JRB
10.	Trucks	Per JRB
11.	Interstate Bus	Per JRB
12.	Staff Bus	Per JRB
13.	Okada	Per JRB
14.	Tricycles	Per JRB
F	ACCIDENT INSPECTION	
1	Private Car	Per EKIRS
2	Commercial Car	Per EKIRS

3	TRUCK, TRAILER & LUXURIOUS BUS	Per EKIRS
4	LORRY& TIPPER	Per EKIRS
5	Motorcycle	Per EKIRS
6	BUS/ PICKUP/ JEEP	Per EKIRS
G	LICENSES	
1	Dealer Licence	Per JRB
2	Driver New License / RENEWAL (3 YEARS)	Per JRB
3	Driver Licence/ RENEWAL (5 YEARS)	Per JRB
4	Learners Permit	1,500.00
5	Reprint of Vehicle Licence/Hackney Permit/POC	1,500.00
H	ROAD WORTHINESS VEHICLE EXAMINATION/INSPECTION	
1	0.1- 0.59 (OKADA)	Per JRB
2	0.1- 0.59 (TRICYCLE)	Per JRB
3	0.1- 0.59 (GOLF)	Per JRB
4	1.6- 2.0	Per JRB
5	2.1- 3.0	Per JRB
6	3.1- 12 (BUS& PICKUP)	Per JRB
7	3.1- 12 (JEEP)	Per JRB
8	3.1- 12 (LORRY& TIPPER)	Per JRB
9	3.1- 12 (M/BENZ 911)	Per JRB
10	3.1- 12 (TRAILER& LUXURIOUS BUS)	Per JRB
11	SUZUKI (AKOTO)	Per JRB

(8) OTHER REVENUES

Certified True Copies (CTC) of Documents from MDAs: N500.00
per page.

PART II
(SECOND SCHEDULE)
RATES AND TARIFFS OF OTHER GOVERNMENT
MINISTRIES, DEPARTMENTS AND AGENCIES,
COLLECTIBLE BY THE SERVICE ORDER (SECTION 10)

1. MINISTRY OF AGRICULTURE AND FOOD SECURITY

S/N	REVENUE ITEM	TARIFF/RATE
1.	Cocoa grading	10,000.00/Ton
2.	Palm Kernel grading	5,000.00/Ton
3.	Cashew Nut grading	5,000.00/Ton
4.	Store Registration	15,000.00/Year
5.	Loading and off Loading – Per Cattle	1,000.00
6.	Loading and off Loading – Per Goat	500.00
7.	Loading and off Loading – Per Sheep	500.00
8a.	Veterinary Public Health Meat Inspection- Cattle	3,000.00
b.	Public Health Meat inspection -Goat & Sheep	500.00
9.	Cattle Market Inspection Per Animal Sold-	
a.	Cattle	1000.00
b.	Sheep & Goat	500.00
10	Veterinary Clinical Service and Treatment	Varies
11	Veterinary Laboratory Diagnostic and Investigation	Varies
12	River/Reservoir Fishing	5,000.00/Artisan/year
13	Fisheries edict	5,000.00/cold-room/year
14	Lease of Government fish ponds	25,000.00/year
15a.	Miscellaneous (Rent of Processing Centre)	100,000.00/year
b.	Miscellaneous (Rent of Farm Land Per Hectare)	10,000.00/year
16	Poultry pen	98,000.00/year
17	Piggery pen (completed)	200,000.00/year
18	Piggery pen (uncompleted)	150,000.00/year
19	Ploughing of land	40,000.00/Ha
20	Harrowing of Land	40,000.00/Ha
21	Ridging of Land	40,000.00/Ha
22	Spraying	40,000.00/Ha
23	Planting	40,000.00/Ha
24	Merchant Registration	100,000.00/Year
25	Coffee grading	5,000.00
26	Cotton grading	5,000.00

2. **DIRECTORATE OF FARM SETTLEMENT AND PEASANT FARMERS DEVELOPMENT**

S/NO	ITEMS	RATE PER HECTARE
1.	Allocation of Lands to farmers	10,000.00

3. **AGENCY FOR ADULT EDUCATION AND NON-FORMAL EDUCATION**

S/N	REVENUE ITEM	TARIFF/RATE
1.	Application Form for Private Continuing Education Centre (CEC)	10,000.00
2.	Inspection Fee for Private CEC.	20,000.00
3.	Guidelines for Private CEC.	5,000.00
4.	Annual Renewal Fee for Private CEC	15,000.00
5.	Approval Fee for Private CEC	25,000.00

4. **EKITI STATE HOUSING CORPORATION**

S/N	REVENUE ITEM	TARIFF/RATE
1.	Contract Document & Tender fee Depending on value of the contract- N100,000.00 - N1,000,000.00 Above N1,000,000.00 - N5,000,000.00 Above N5,000,000.00 - N10,000,000.00 Above N10,000,000.00	 N50,000.00 N100,000.00 N150,000.00 N200,000.00
2.	Contractor's Registration Fee	N15,000.00
3.	Forms (Land Purchase/Transfer)	N10,000.00
4.	Land purchase- All Commercial Corridors Fayose Estate/Fajuyi Estate Obasanjo/ Ikere 1 & 2 Other Estates within Ado Other Estates outside Ado-Ekiti	 1000 per sqm 710 per sqm 510 per Sqm 310 per Sqm 210 per Sqm
5.	Ground Rent	Subject to Land Use Charge Law OR Land Size x N5.00, prior to implementation of Land Use Charge Law.
6.	Survey Fees	50,000.00

7.	Plan Approval	
	i) Place of worship	₦ 20.00 per sqm
	ii) Residential	₦ 25.00 per sqm
	iii) Commercial	₦ 40.00 per sqm
8.	Transfer Fees Transfer form Developed Plot Undeveloped Plot	10,000.00 10% of Property Fair Market Value 15% of Property Fair Market Value
9.	Street Naming Production	₦70,000.00 (IGR) ₦230,000.00 TOTAL = 300,000.00
10.	Fencing Permit i) Residence ii) Commercial	₦ 50.00 per sqm ₦ 100.00 per sqm
11.	Land Sub-Division	₦70,000.00 (IGR) (Map Point Processing depend on the size of the land) (Processing 80,000.00) TOTAL = 150,000.00
12.	Change of other use to: Residential Place of Worship Commercial	N30,000.00 (IGR) N20,000.00 (IGR) N50,000.00 (IGR) Processing N20,000.00
13.	Sales of Houses Sale of House Form i) Manson ii) Duplex iii) Mini/2/3 Bedroom	10,000.00 Subject to cost of erecting building Subject to cost of erecting building Subject to cost of erecting building

5. **OFFICE OF ESTABLISHMENTS AND SERVICE MATTERS**

S/N	SUB HEAD	REVENUE ITEM	TARIFF/RATE= N=
1	402151	Examination form for Clerical Staff	500.00
2	402152	ESTAB Circular Sales of APER Form	500.00 400.00
3	402153	a. Tuition Fees (Staff Trainings School)	6,500.00 500.00

		b. Form	
4	402156	Sales of Public Services Rules	1,000.00
5	402157	Sales of Study Leave Forms a. OND/HND/BSC b. Master/PHD/Professional course	500.00 1000.00

6. MINISTRY OF HEALTH AND HUMAN SERVICES

S/N	BUSINESS CATEGORY	REGISTRATION RATE		RENEWAL RATE	
		URBAN	RURAL	URBAN	RURAL
1.	a. Hospital	₦ 40,000.00	₦20,000.00	₦20,000.00	₦10,000.00
	b. Specialist	₦ 40,000.00	₦20,000.00	₦25,000.00	₦10,000.00
2.	Clinics	₦20,000.00	₦10,000.00	₦10,000.00	₦5,000.00
3.	Medical Stores				
	a. Pharmacy	₦30,000.00	₦15,000.00	₦15,000.00	₦7,500.00
	b. Patent (Big)	₦10,000.00	₦5,000.00	₦5,000.00	₦2,500.00
	c. Medium	₦6,000.00	₦3,000.00	₦3,000.00	₦1,500.00
	d. Small	₦4,000.00	₦2,000.00	₦2,000.00	₦1,000.00

7. MINERAL RESOURCES DEVELOPMENT AGENCY

S/N	REVENUE ITEM	LOADING FEES WITHIN EKITI STATE (₦)		
		PICK-UP	TIPPER (10 Tonnes)	TRAILER (20 Tonnes)
	SOLID MINERALS			
1	Limestone	₦2,000.00	₦6,000.00	₦12,000.00
2	Feldspar	₦2,000.00	₦6,000.00	₦12,000.00
3	Marble	₦2,000.00	₦6,000.00	₦12,000.00
4	Stone Chipping (Granite)	₦600.00	₦1,000.00	₦4,000.00
5	Sand	₦500.00	₦1,000.00	₦3,000.00
6	Asphalt	₦2,000.00	₦6,000.00	₦12,000.00
7	Laterite	₦500.00	₦1,000.00	₦2,000.00
8	Clay	₦600.00	₦1,000.00	₦2,000.00
9	Kaoline	₦600.00	₦2,000.00	₦4,000.00
10	Galena	₦600.00	₦2,000.00	₦4,000.00
11	Gypsum	₦600.00	₦2,000.00	₦4,000.00
12	Dolomite	₦600.00	₦2,000.00	₦4,000.00
13	Salt	₦1,000.00	₦2,000.00	₦4,000.00

14	Phosphate	₦600.00	₦2,000.00	₦4,000.00
15	Coal (Lignite)	₦500.00	₦1,000.00	₦2,000.00
16	Glass Sand (Silica)	₦600.00	₦1,000.00	₦2,000.00
17	Iron Stone	₦500.00	₦1,000.00	₦2,000.00
18	Gravel	₦500.00	₦1,000.00	₦2,000.00
19	Stone Cutting and Polishing	₦500.00	₦2,000.00	₦4,000.00
20.	Registration of Certificate	₦20,000.00	₦20,000.00	₦20,000.00

8. EKITI STATE PENSION COMMISSION (PTAD)

S/N	REVENUE ITEM	CATEGORY GRADE LEVEL	TARIFF/RATE =N=
1.	Pension Form	G/L 01 -03 G/L 04 – 06 G/L 07 – 10 G/L 12 -15 G/L 16 -17 Consolidated	1,000.00 1,200.00 1,500.00 2,000.00 3,000.00 5,000.00
2.	Records of Services	Applicable to all categories grade level	200.00 per copy

9. EKITI STATE CHRISTIAN PILGRIMS' WELFARE BOARD

S/N	REVENUE ITEM	TARIFF/RATE =N=
1.	Sales of Christian Pilgrimage Form	10,000.00 per form

10. CABINET AND SPECIAL SERVICES DEPARTMENT

S/N	REVENUE ITEM	TARIFF/RATE =N=
1	Certificate of Ekiti State Origin	2,500.00

11. EKITI STATE LIBRARY BOARD

S/N	REVENUE ITEM	TARIFF/RATE =N=
1.	Registration Card	1000 Per card
2.	Photocopy	₦50 per copy
3.	Training of Teachers Librarian, Library Attendant/	₦5,000 per head

	Library Assistants	
4.	Book Fair (Published)	N5,000 per stand
5.	Readers Registration	N500 each

12. MINISTRY OF INFRASTRUCTURE AND PUBLIC UTILITIES

S/ N	DESCRIPTION OF SERVICES	AFFECTED ESTABLISHMENT ORGANIZATION	RATE =N=
A	Issuance of Fire Safety Certificate Head 402/188	1. Filling Station (Petrol, Gas, etc)	100,000.00
		2. Hotels (FSC)	
		(a) Standard with 25 rooms & Above	30,000.00
		(b) Hotel with reception halls and with 10 – 24 rooms	30,000.00
		(c) Local hotels with less than 10 rooms	20,000.00
		3. Factories / Industries/ Company (FSC)	
		(a) with over 100 workers	50,000.00
		(b) With between 51 – 99 Workers	40,000.00
		(c) With between 25 -50 Workers	30,000.00
		(d) With less than 25 workers	20,000.00
		4. Sawmill (FSC)	50,000.00
		5. Bakeries	
		(a) with electric / Gas oven	30,000.00
		(b) with wooden oven	20,000.00
		6. Automobile Firms & Premises	
		(a) With garage	20,000.00
		(b) Without garage	10,000.00
		7. Banks	30,000.00
B		1. Filling Station (Petrol, Gas,	25,000.00

		etc)	
		2. Hotels (FSC)	
		(a) Standard with 25 rooms & above	20,000.00
		(b) Hotel with reception halls and with 10 – 24 rooms	10,000.00
		(c) Local hotels with less than 10 rooms	5,000.00
	Annual renewal of Fire safety Certificate Head 402/188	3. Factories / Industries/ Company (FSC)	
		(a) with over 100 workers	40,000.00
		(b) With between 51 – 99 workers	30,000.00
		(c) With between 25 -50 workers	20,000.00
		(d) With less than 25 workers	10,000.00
		4. Sawmill (FSC)	20,000.00
		5. Bakeries	
		(a) with electric / gas oven	30,000.00
		(b) with wooden oven	20,000.00
		6. Automobile Firms & premises	
		(a) With garage	10,000.00
		(b) Without garage	5,000.00
		7. Banks	25,000.00
		8. Schools	
		Tertiary institutions:	30,000.00
		Secondary Schools:	20,000.00
		Nursery/Primary Schools:	10,000.00
C	Fire reports (Request) Head 402/188	1. Factory industries, companies & Business Premises	5,000.00
		2. Private and Residential buildings	2,000.00
D	Training (Head 402/188)	Training of industrial staff on demand	10,000.00

13. OFFICE OF THE STATE AUDITOR – GENERAL

S/N	REVENUE ITEM	TARIFF/RATE
1.	Registration of Chartered Accountant	150,000.00
2.	Renewal of Registration	25,000.00

14. EKITI STATE HOUSE OF ASSEMBLY SERVICE COMMISSION

S/N	REVENUE ITEM	TARIFF/RATE
1	APER Form	500.00
2.	Employment Form	
	Junior	1,000.00
	Senior	1,500.00

15. EKITI STATE CIVIL SERVICE COMMISSION

S/N	REVENUE ITEM	TARIFF/ RATE
1.	Sales of Public Service Examination Forms into Administrative Officers' etc. Cadres	750.00
2.	Sales of Civil Service Regulatory Books	1,000.00
3.	Sale of Employment Forms (Senior Cadre)	1,500.00
4.	Sale of Employment Forms (Junior Cadre)	750.00

16. MINISTRY OF WOMEN AFFAIRS

S/N	REVENUE ITEM	TARIFF/ RATE =N=
1.	Registration of NGO	50,000.00
2.	Annual Renewal of NGO	10,000.00
3.	Registration of Community Based Organization (CBO)	10,000.00
4.	Annual Renewal Community Based Organization (CBO)	5,000.00
5.	Marriage Registration	15,000.00
6.	Licensing of Place of Worship for Marriage	30,000.00
7.	Renewal of Licensing of Place of Worship (5years)	10,000.00
8.	Tuition Fee – Women Development Centre, Igede-Ekiti	5,000.00
9.	Tuition Fee – Ekiti State Skills Acquisition Centre, Ado	5,000.00
10.	Secretariat Creche (Monthly Fee)	5,000.00

17. TEACHING SERVICE COMMISSION

S/N	REVENUE ITEM	TARIFF/RATE =N=
1.	Contract document and Tender fees	Nil
2.	Sales of employment form	1,500.00
3.	Sales of Aper form	500.00

18. SIGNAGE & ADVERTISEMENT AGENCY**(A). FIRST PARTY**

S/N	ITEMS	ADO-EKITI & IKERE EKITI CATEGORY A	OTHER LG HEAD- QUARTERS CATEGORY B	OTHER TOWNS & VILLAGES CATEGORY C
1.	Bank (Per Branch)	300,000.00	200,000.00	150,000.00
2.	Micro-Finance Bank	100,000.00	50,000.00	20,000.00
3.	Filing Station	50,000.00	20,000.00	10,000.00
4.	3 Stars Hotel	250,000.00	100,000.00	50,000.00
5.	Private University/ Polytechnic	1,000,000.00	500,000.00	200,000.00
6.	Car Dealer	30,000.00	15,000.00	10,000.00
7.	Insurance Company	100,000.00	50,000.00	20,000.00
8.	Pharmaceutical Company	30,000.00	15,000.00	10,000.00
9.	Bus Shelters	30,000.00	15,000.00	10,000.00
10.	Mobile Advertising	30,000.00	15,000.00	10,000.00
11.	Mobile Advert	30,000.00	15,000.00	10,000.00
12.	Street Sign advert	50,000.00	30,000.00	10,000.00
13.	Street Naming with Logo/Symbol	30,000.00	15,000.00	10,000.00
14.	Directional Sign	30,000.00	15,000.00	10,000.00
15.	Full Vehicle Branding	50,000.00	15,000.00	10,000.00
16.	Illuminated Sign	100,000.00	50,000.00	10,000.00
17.	Department Store	50,000.00	25,000.00	10,000.00
18.	Bookshops (Super or Ltd)	15,000.00	7,500.00	5,000.00
19.	Below 3 Stars Hotel	100,000.00	50,000.00	20,000.00
20.	Eatery	150,000.00	100,000.00	50,000.00
21.	Private Hospital	30,000.00	15,000.00	10,000.00
22.	Pharmaceutical Store	30,000.00	15,000.00	10,000.00
23.	Printing /Industry	15,000.00	7,500.00	5,000.00
24.	Shopping Mall	150,000.00	75,000.00	50,000.00
25.	Non Illuminated Sign	15,000.00	7,500.00	5,000.00
26.	Semi-vehicle branding	15,000.00	7,500.00	5,000.00
27.	Flex-vehicle branding	15,000.00	7,500.00	5,000.00
28.	Private School	30,000.00	10,000.00	5,000.00
29.	Bookshops Enterprise	25,000.00	15,000.00	10,000.00
30.	Property Owner's Sign	10,000.00	5,000.00	3,000.00

31.	Shop Owner	20,000.00	10,000.00	5,000.00
32.	Bar and Restaurant	20,000.00	10,000.00	5,000.00
33.	Kiosk with Sign	10,000.00	5,000.00	3,000.00
34.	Church and Mosque	25,000.00	10,000.00	5,000.00
35.	Metal and Steel Company	60,000.00	30,000.00	15,000.00
36.	Patent Medicine Store	10,000.00	5,000.00	3,000.00
37.	Private Clinic	25,000.00	15,000.00	10,000.00
38.	Vehicle Branding (minor)	25,000.00	15,000.00	10,000.00
39.	Furniture/Show rooms	40,000.00	25,000.00	15,000.00
40.	Schools with illustration	25,000.00	15,000.00	10,000.00
41.	Rental canopies with signage	10,000.00	5,000.00	3,000.00
42.	Barbing/Hairdressing salon	10,000.00	5,000.00	3,000.00
43.	Designs/Artist	10,000.00	5,000.00	3,000.00
44.	Professional	10,000.00	5,000.00	3,000.00
45.	Audio Visual Producer	10,000.00	5,000.00	3,000.00
46.	Graphic Company	10,000.00	5,000.00	3,000.00
47.	Event Management	35,000.00	15,000.00	10,000.00
48.	Electronic Shop (LG Status)	150,000.00	80,000.00	30,000.00
49.	Cold room Shop	25,000.00	15,000.00	10,000.00

(B) THIRD PARTY STRUCTURES

BILLBOARD RATES.

S/N	ITEMS	CATEGORY A ADO, IKERE, IJERO, IKOLE & OYE (ANNUAL RATE)	CATEGORY B OTHER TOWNS & VILLAGES (ANNUAL RATE)
1.	Billboard 98 sheets	Single face- 420,000.00	320,000.00
2.	Billboard 48 sheets	Single Face- 240,000.00	240,000.00
3.	Billboard 40 sheets	Single face- 180,000.00	100,000.00
4.	Billboard 16 Sheets	30,000.00	25,000.00
5.	Backlit	240,000.00	200,000.00
6.	Rooftop	300,000.00	250,000.00
7.	Portrait	300,000.00	250,000.00
8.	Unipole	600,000.00	400,000.00
9.	Ultra Waves	300,000.00	250,000.00
10.	Wall Drapes	850,000.00	500,000.00
11.	Bridge Panel	1,200,000.00	1,000,000.00
12.	Bus stop shelter	500,000.00	300,000.00
13.	LED	1,200,000.00	1,000,000.00

14.	Gantry Span Across	1,200,000.00	1,000,000.00
15.	Gantry	500,000.00	300,000.00
16.	Lamp Post	30,000.00	25,000.00
17.	Mobile Advert Permit	50,000.00	35,000.00
NOTE- Monthly rates could be applied where the Billboard is to be displayed for a period less than one year.			

(C). FREE STANDING SIGNS

S/N	FREE STANDING SIGNS (Max Area in Sq.m.)	TARIFF/RATE RESTRICTIVE ZONE
1.	Up to 1.0	3,000.00
2.	Up to 5.0	8,000.00
3.	Up to 10.0	12,000.00
4.	Up to 15.0	18,000.00
5.	Up to 20.0	45,000.00
6.	Up to 25.0	75,000.00
7.	Up to 30.0	85,000.00
8.	Above 30.0	150,000.00

(D). PROJECTING SIGNS

S/N.	FREE STANDING SIGNS (Max Area in Sq.m.)	TARIFF/RATE. RESTRICTIVE ZONE
1.	Up to 1.0	13,000.00
2.	Up to 5.0	40,000.00
3.	Up to 10.0	62,000.00
4.	Up to 15.0	96,000.00
5.	Up to 20.0	149,000.00
6.	Up to 25.0	227,000.00
7.	Up to 30.0	343,000.00
8.	Above 30.0	399,000.00

(E). WALL SIGNS.

S/N.	WALL SIGNS (Max Area in Sq.m.)	TARIFF/RATE RESTRICTIVE ZONE
1.	Up to 1.0	2,500.00
2.	Up to 5.0	6000.00
3.	Up to 10.0	11,000.00
4.	Up to 15.0	17,000.00

5.	Up to 20.0	115,000.00
6.	Up to 25.0	175,000.00
7.	Up to 30.0	265,000.00
8.	Above 30.0	399,000.00

(F). ROOF SIGN

S/N	Description	Price
1.	UP TO 1.0	5,000.00
2.	UP TO 5.0	10,000.00
3.	UP TO 10.0	20,000.00
4.	UP TO 15.0	30,000.00
5.	UP TO 20.0	68,000.00
6.	UP TO 25.0	103,000.00
7.	UP TO 30.0	156,000.00
8.	Above 30.0	235,000.00

(G). BANNER & WOOD SIGN

S/N	Description	Price
1.	TIER 1	10,000.00
2.	UP TO 5.0	6,000.00
3.	UP TO 10.0	3,000.00

(H). SMALL SIGNAGES RATES & SIZES

S/N	DESCRIPTION	RATE (URBAN)	RATE (RURAL)	NOTES
1.	2X2	5,000.00	3,000.00	These rates are not applicable to institutions or organizations with fixed rates above e.g. banks, filling station, hotel e.t.c.
2.	2X4	7,500.00	5,000.00	
3.	2X6	10,000.00	8,000.00	
4.	4X4	12,000.00	10,000.00	
5.	4X6	15,000.00	12,500.00	
6.	4X8	20,000.00	15,000.00	
7.	6X6	25,000.00	20,000.00	
8.	6X8	30,000.00	22,500.00	
9.	6X10	50,000.00	40,000.00	
10.	8X8	55,000.00	42,000.00	
11.	10X10	60,000.00	45,000.00	
12.	12X18	100,000.00	60,000.00	

(I). TARIFF FOR PASTING POSTERS

CATEGORY A	Private/Corporate Bodies and Religious Organizations	25,000.00- Within a Local Government for between 1 day and 1 month
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CATEGORY B	Political Posters- Applicable to all posters on a particular aspirant/candidate and political party. NOTE- Any poster pasted without permit shall attract 50% surcharge.	50,000.00- Within a Ward for between 1 day and 1 month 100,000.00- Beyond a Ward and within a Local Government Area for between 1 day and 1 month. 200,000.00- Beyond a Local Government and within a Senatorial District for between 1 day and 1 month. 500,000.00- Across the State between 1 day and 1 month.
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(J). PERMIT FOR ROAD BUSINESS PROMOTIONS/ROAD SHOW/CRUSADES/CAMPAIGNS

S/N	Description	RATES URBAN	RATES RURAL
1.	Road Business Promotion/Road Show	15,000.00	10,000.00
2.	Political Campaign/Open Crusade	50,000.00	30,000.00

19. EKITI STATE LOTTERIES AND GAMING COMMISSION

A. SPORTS BETTING

REGISTRATION/PROCESSING FEE(N)

Company	2,000,000.00 (non-refundable)	
Agent	50,000.00 (non- refundable)	
Agent Due (Annual)	10,000.00	
Category of permits	LICENCE/PERMIT (N)	MONTHLY
1 ST Tier Category	4,000,000.00	3% of GGR
2 nd Tier Category	4,000,000.00	3% of GGR
3 rd Tier Category	4,000,000.00	3% of GGR
4 th Tier Category	2,000,000.00	3% of GGR
Online Gaming (With no retail shop)	4,000,000.00	3% of GGR
Agent (Annual)	10,000,00	
Bank Capital Base	30,000,000.00 – 50,000.000.00	

B. LOTTO & LOTTERY PROMOTERS

REGISTRATION/PROCESSING FEE(N)

Company	2,000,000.00	(non -refundable)
Agent due (Annual)	10,000.00	(non -refundable)
CATEGORY OF PERMITS	LICENCE/PERMIT (N)	MONTHLY DUE
1 ST Tier Category	4,000,000.00	3% of GGR
2 nd Tier Category	4,000,000.00	3% of GGR
3 rd Tier Category	4,000,000.00	3% of GGR
4 th Tier Category	2,000,000.00	3% of GGR
Agent permits (Annual)	10,000.00	
Bank Capital Base	30,000,000.00 – 50,000.000.00	

PROMOTIONAL LOTTERIES (FOR A PROMO)

REGISTRATION/PROCESSING FEE(N) as applicable to prizes

Company	250,000,000.00	(no-refundable)
ONE OFF	200,000.00	

SCALE	VALUE OF PROMO PRICE	APPLICATION FEE	PEMIT FEE	EKSLTF
SMALL	100,000 - 500,000.00	100,000.00	30%	7%
MEDIUM	500,000-2,000,000	250,000.00	3%	7%
LARGE	2M-5M	500,000.00	3%	7%
MEGA	5M-10M	750,000.00	3%	7%
GIGA	10M-20M	1,000,000.00	3%	7%

CASINO A REGISTRATION/PROCESSING

Company/Business Name	2,000,000.00 (non-refundable)
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Category of Licensee	LICENCE/PERMIT (N)	MONTHLY
Casino A (Hotel)	2,000,000.00	500,000.00

Gaming machines

@Premises	5,000,000.00
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Bank Capital Base	30,000,000.00
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CASINO B REGISTRATION/ PROCESSING FEE (N)

Company	2,000,000.00 (non-refundable)
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Category of Licensee	LICENCE/PERMIT (N)	MONTHLY DUE
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Gaming machines

@Premises	50,000.00 Per machine (annually)	N/A
Bank Guarantee	25,000,000.00	
SCRATCH CARD OPERATORS REGISTRATION/PROCESSING FEE (N)		
COMPANY		200,000.00
Category of License	LICENCE/PERMIT	MONTHLY
1 ST Tier annual	5,000,000.00	250,000.00
2 ND Tier one off	2,500,000.00	N/A
VIRTUAL GAMES OPERATOR REGISTRATION/PROCESSING FEE		
Company		500,000.00 (non-refundable)
Category of License	LICENCE/PERMIT (N)	MONTHLY
Gaming Machines	500,000.00	250,000.00
@Premises	10,000.00 (annually)	

C. POOLS BETTING REGISTRATION/ PROCESSING FEE

Company	1,000,000.00	(non-refundable)
Agent	10,000.00	(non-refundable)
Category of License	LICENCE/PERMIT(N)	MONTHLY
Company/Business Name	1,000,000.00	250,000.00
Agent due (annual)	10,000.00	
Monthly Taxes (Fixed Odd)	30,000.00	
(Fixed Odds/Treble Chance)	50,000.00	

NOTE-

- 1st Tier category** refers to companies/business names that have been in Business by year **2005 - 2010** and which cover South West zones, Central and part of the North of Nigeria, with high rates of performance in the industry with tangible evidence.
- 2nd Tier category** refers to those that started the Business between year **2011-2015** and which cover South West and Central part of Nigeria with high rates of performance in the industry.
- 3rd Tier category** refers to those that started the business between year **2016-2020** that covers South west and Central with high performance in the industry.

iv. **4th Tier category** refers to those that started the business from year **2021** till date.

D. PENALTY FOR DEFAULTING IN PAYMENT OF OPERATOR LICENCE, MONTHLY TAX AND RELATED LEVIES

- i. The Board has set aside a penalty regime for all operators that fails to remit the following levies (licensee/permit renewal, monthly /weekly tax, pools agent licensees) as at when due. The penalty attracts a **1% fine of total amount due to the Board** (i.e. renewal license monthly tax etc.) on the daily basis. The computation or penalty started 24hours after the date of expected payment. The penalty must be paid within a (7) days period upon receipt of the letter of remittal to the operator. Failure to comply will result with possible suspension or revocation of operating license or permit.

For other sanctions and fines for non-compliance or regulatory infringements by operators, kindly make reference to the **Ekiti State Lotteries and Gaming Law**.

20. EKITI STATE TRAFFIC MANAGEMENT AGENCY (EKSTMA)

(a) FINES & PENALTIES - LICENCE CONDITION (GENERAL) - (LCG)

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT	ADDITIONAL
1.	Driving without Drivers Licenses	LCG-01	2	10,000.00	Impound Vehicle
2.	Driving of any Vehicle by person under 18 (training a must)	LCG-02	2	25,000.00	Impound Vehicle
3.	Learner drivers without learner's permit	LCG-03	2	20,000.00	Impound Vehicle
4.	Learner driving on major highway	LCG-04	2	20,000.00	Dislodge Driver
5.	Learner driving and unaccompanied by licensed driver.	LCG-05	2	20,000.00	Dislodge Driver

6.	Driving an unlicensed vehicle.	LCG-06	4	25,000.00	Impound Vehicle
7.	Driving a vehicle with unauthorized or defective reflective number plate	LCG-07	2	25,000.00	Impound Vehicle
8.	Driving with a forged driver's license	LCG-08	3	25,000.00	Impound Vehicle
9.	Driving a private vehicle without a valid road worthiness certificate	LCG-09	2	10,000.00	Impound Vehicle
10.	Driving a company vehicle without a valid road worthiness certificate	LCG-10	2	20,000.00	Impound Vehicle
11.	Driving without valid vehicle license	LCG-11	2	10,000.00	Impound Vehicle

(b) LICENCE CONDITION (COMMERCIAL) - (LCG)

S/NO	VIOLATION	CODE	POINT	TARIFF UNIT	ADDITIONAL
12.	Not painting a commercial vehicle in approved state colour	LCG-02	4	25,000.00	Enforce Painting
13.	Driving a commercial vehicle without valid hackney/stage	LCG-02	2 Car Lorry	5,000.00 10,000.00	Impound Vehicle
14.	Driving a commercial vehicle without certificate of road worthiness	LCG-03	2 Car Lorry	5,000.00 10,000.00	Impound Vehicle
15.	Disobeying traffic control personnel or traffic Signs	TSM-01	2	25,000.00	
16.	Disobeying traffic lights	TSM-02	2	25,000.00	
17 a.	Parking on Red line on any public highway/illegal parking	TSM-03	4 Car/Buses/ Pickup	25,000.00	Towing/ Impound Vehicle
17b.	Parking on Red line on		Lorry	100,000.00	

	any public highway/illegal parking.				
18.	Vehicle crossing double yellow line/centre line.	TSM-04	4	25,000.00	Impound
19.	Staying within the yellow junction box (offside rule).	TSM-05	3	10,000.00	Impound
20.	Failure to yield to right of way of pedestrians at a zebra crossing.	TSM-06	3	15,000.00	Impound
21.	Failure to give to traffic on the left at a round About	TSM-07	2	15,000.00	Impound

Note-

a = Car

b = Pickup/Lorry

(C) VEHICLE DEFECT - (VDF) AND SMOKING

S/NO	VIOLATION	CODE	POINT	FINE	ADDITIONAL
22.	Driving vehicle & motorcycle with non-functional lamp	VDF- 01	2	10,000.00	Impound & Enforce repairs
23.	Smoking & Drinking Alcohol while driving	ALD- 02	2	20,000.00	Impound Vehicle.

(D) MOTOR-CYCLE RIDERS

S/NO	VIOLATION	CODE	POINT	FINE	ADDITIONAL
24.	Riding motor-cycle without crash helmet for rider and passengers	MCL-01	1	5,000.00 10,000.00	Impound Motor-cycle
25.	Riding a motor-cycle without a rider permit	MCL-02	2	5,000.00	Impound Motor-cycle
26.	Riding a motor-cycle- (i) against traffic or (ii) on the kerbed, median or road set backs	MCL-03	3	10,000.00	Impound Motor-cycle
27.	Conveying more than one passenger at any given time	MCL-04	2	5,000.00	Dislodge extra passenger
28.	Alteration of manufacturers specification on motorcycle (e.g. Handle bar/leg)	MCL-05	2	10,000.00	Impound Motor-cycle

29.	Motorcyclist resisting arrest or offering bribes	MCL-06	2	5,000.00	Impound Motor-cycle
30.	Operating a motorcycle without registration particulars	MCL-07	2	10,000.00	Impound Motor-cycle
31.	Operating a motorcycle without side mirrors, trafficators, break lights or rear lights	MCL-08	2	10,000.00	Impound Motor-cycle
32.	Under aged person (under 18 old) riding a motorcycle	MCL-09	2	10,000.00	Dislodge rider & Impound
33.	Motorcycle operator using horn designated for motor vehicles/siren	MCL-10	1	10,000.00	Impound horn

(E) MISCELLANEOUS TRAFFIC FINES

S/NO	VIOLATION	CODE	POINT	FINE	ADDITIONAL
35.	Assault on a traffic officer	MTF-01	3	50,000.00	Prosecute in court.
36.	Driving in a direction prohibited by the road traffic law.	MTF-02	4	50,000.00	Impound Vehicle
37.	Illegal U-turns	MTF-03	3	25,000.00	Driver Training
38.	Wrongful overtaking of another vehicle	MTF-04	2	10,000.00	Driver Training
39.	Overloading of a commercial vehicle on the high-way	MTF-05	4	25,000.00	Dislodge excess
40.	Driving on the walkway or kerbs	MTF-06	4	20,000.00	Move away
41.	Parking or stopping to pick passenger by a commercial vehicle on the highway.	MTF-07	3	10,000.00	Move away
42.	Offering of bribes to a traffic officer by vehicle users	MTF-08	4	10,000.00	Prosecute
43.	Abandoned vehicle on highway	MTF-10	a. Car Trailer and big	100,000.00 200,000.00	Impound

			lorries	0	
44.	Causing obstruction on the highway	MTF-11	a. Car b. Trailer and lorry	25,000.00 50,000.00	Impound
45.	Commuter or conductor hanging on tailboard of moving vehicle.	MTF-12	2	20,000.00	Dislodge
46.	Driving vehicle with doors left open.	MTF-13	2	25,000.00	
47.	Making or receiving phone calls while driving.	MTF-14	2	20,000.00	Impound the Cell- phone
48.	Driving without a strapped seat belt for both drivers and front seat passengers	MTF-15	2	10,000.00	Strap on seat belt.
49.	Failure to display reflective warning sign at point of breakdown	MTF-16	2	20,000.00	Display Sign
50.	Motorist resisting arrest	MTF-17	2	20,000.00	
51.	Willful obstruction on highway.	MTF-18	2	25,000.00	
52.	Non-Covering of Load of sand, Laterite or gravel	MTF-19	3	25,000.00	
53.	Above of fast Lane	MTF-20		20,000.00	

(F) CUSTODY CHARGES.

S/NO	VIOLATION	CODE	POINT	FINE	ADDITIONAL
53.	Custody charge for impounded cars, jeep and mini-buses per day	SCC-01		2,000.00	
54.	Custody charge for impounded motor-cycles and 3-	SCC-02		1,000.00	

	wheelers per day				
55.	Custody charged for all other impounded vehicle 6- wheelers and above per day	SCC-03		5,000.00	

(G) TOWING OF VEHICLES.

S/NO	VIOLATION	CODE	POINT	FINE	ADDITIONAL
56.	Cars/Jeep/Buses	SCC-04		25,000.00	Pay towing cost
57.	Pickups/Lorries/Luxurious buses	SCC-05		150,000.00	Pay towing cost
58.	Trailers	SCC-06		200,000.00	Pay towing cost

21. BUREAU OF LAND SERVICES

S/NO	REVENUE ITEMS	TARRIFF/ RATE UNIT (N)
A	APPLICATION FORMS (FOR LAND ALLOCATION AND SUBSEQUENT TRANSACTIONS)	N10,000.00
B	ANNUAL GROUND RENT	SUBJECT TO LAND USE CHARGE LAW
1	Annual Ground Rent for Govt. Model Estate, Agric-Olope and Elegancy	20.00/M ²
2	Annual Ground Rent for other Govt. Residential Estate- Ado Ekiti- Other Towns-	10.00/M ² 10.00/M ²

3	Annual Ground Rent for Govt. Commercial/Industrial Estate- Ado Ekiti- Other Towns-	20.00/M ² 10.00/M ²
4	Annual Ground Rent on Residential Estate- Ado Ekiti- Other Towns-	10.00/M ² 5.00/M ²
5	Annual Ground Rent on Commercial/ Industrial Estate) for private C. of O.- Ado Ekiti- Other Towns-	20.00/M ² 10.00/M ²
6	Annual Ground Rent (Agric. Use) for Private C. of O- (i) 1 st Hectare and parts thereof (Ado Ekiti and other Towns)-	1,250.00/Hec tare
C	C OF O FEES FOR PRIVATE LAND FOR ALL USES EXCEPT AGRICULTURAL PURPOSE	60.00/M ²
D	C OF O FEES FOR AGRICULTURAL LAND	
	(1) Ado – Ekiti (State Capital) 1 st Hectare Each Extra Hectare	150,000.00 20,000.00
	(2) Other Local Government Headquarters 1 st Hectare Each Extra Hectare	100,000.00 10,000.00
	(3) Other Towns 1 st Hectare Each Extra Hectares	75,000.00 8,000.00
S/NO	REVENUE ITEMS	TARRIFF/RATE UNIT
E	PREMIUM FOR GOVT.ALLOCATION	
	(1) RESIDENTIAL	
	(i) Model Estate, Ado	2,000/M ²
	(ii) Agric Olope	2,500/M ²
	(iii) Elegance	1,000/M ²
	(iv) Other Estates in Ado	500/M ²
	(v) L.G. Headquarters Estate	300/M ²

	(vi) Other Towns Estate	200/M ²
	(2) COMMERCIAL- CDB AREA, ADO	15,000/M ²
	(i) Iworoko Road, Ado – Ekiti	2,000/M ²
	(ii) Legacy Ikere Rd. Ado – Ekiti	2,000/M ²
	(iii) Agric Ijan/Ilawe Rd., Ado – Ekiti	1,500/M ²
	(iv) L.G. Headquarters	1,000/M ²
	(3) INDUSTRIAL-	
	(i) Iworoko Rd., Ado	1,500/M ²
	(ii) Ikere Rd., Ado	1,500/M ²
	(iii) Ijan/Ilawe/Iyin Rd.	1,500/M ²
	(iv) L.G. Headquarters	1,000/M ²
	4) AGRICULTURAL USE-	
	(i) L.G. Headquarters	5,000/hectare
	(ii) Other Towns	5,000/hectare
F	<u>SUBSEQUENT TRANSACTIONS</u>	
	1. DEED OF ASSIGNMENT AND DEED OF SUB-LEASE	
	i. Consent Fee	2% of Open Market Value
	ii. Stamp Duty	1.5% of Open Market Value
	2. LEGAL MORTGAGE	
	i. Consent Fee	1% of loan
	ii. Stamp Duty	0.375% of loan
	3. DEED OF GIFT	
	i. Consent Fee	2% of Open Market Value
	ii. Stamp Duty	1.5% of Open Market Value
	4. DEED OF RELEASE	
	i. Registration Fee	N20,000.00
	ii. Stamp Duty	0.375% of loan
	5. DEED OF SURRENDER	
	i. Registration Fee	N20,000.00
	ii. Stamp Duty	0.375% of Consideration
	6. OTHER INSTRUMENTS	
	i. C of O and other title Registration	N20,000.00
	ii. Certified True Copies	N20,000.00

iii. Validation of Deed of Sublease	N20,000.00
iv. Penalty for late payment of Annual Ground Rent	N50,000.00
v. Caution Fee	N50,000.00
vi. Withdrawal of Caution	N10,000.00
vii. Registration of Power of Attorney	N20,000.00
viii. Subpoena	N10,000.00

G	OTHER REVENUE ITEMS	
	RATIFICATION FEE ON PRIVATE C of O	
	(i) Residential	N25.00/M ²
	(ii) Commercial	N45.00/M ²
	(iii) Industrial	N45.00/M ²
	(iv) Religious	N25.00/M ²
	(v) Recreational	N45.00/M ²
	(vi) Educational	N45.00/M ²
	(vii) Agric	N45.00/M ²
H	REGULARIZATION/DIRECT GRANT OF ILLEGAL OCCUPANTS OF GOVERNMENT LAND	
	(1) RESIDENTIAL	
	(i) Olorunda/Olorunsogo Community	N200.00/M ² N1,000.00/M ²
	(ii) Light Industrial Estate Community	N1,000.00/M ² N500.00/M ²
	(iii) Federal Housing Authority	N500.00/M ² N500.00/M ²
	(iv) Police Acquisition, Ilawe Road	N500.00/M ²
	(v) Industrial Land Bank, Iworoko Road	N1,500.00/M ² N1,500.00/M ²
	(2) OTHER USES	
	(i) Olorunda/Olorunsogo Community	N200.00/M ²
	(ii) Light Industrial Estate Community	N1,000.00/M ² N1,000.00/M ²
	(iii) Federal Housing Authority	N500.00/M ² N500.00/M ²
	(iv) Police Acquisition, Ilawe Road	N500.00/M ²
	(v) Industrial Land Bank, Iworoko Road	N1,500.00/M ² N1,500.00/M ²

I	CHANGE OF USES	
	(i) Change from Agric to Residential	N50,000.00/ hectare
	(ii) Change from Residential to Commercial	N100.00/M ² But not less than N100,000.00
J	LAND USE CLEARANCE FEE	
a.	Land Use Clearance fee for Residential development on less than 3 Floor	1,000.00
b.	Land Use Clearance fee for other Development, Layout plan, Industrial, Commercial, Hostels, Offices, Hotels, Place of worship, Schools, Petrol Filling Stations, etc.	5,000.00
c.	Slaughter House/Abattoir	20,000.00

22. OFFICE OF THE SURVEYOR GENERAL

A. APPLICATION FORMS AND ANNUAL GROUND RENT

S/N	REVENUE ITEM	RATE ₦
1	Application form for the Establishment of Private University	100,000.00
2	Application form for Model Residential Estate	5,000.00
3	Application form for Commercial Plots	10,000.00
4	Application form for Industrial plots	25,000.00
5	Application form for other Residential Estates	3,000.00
6	Annual Ground Rent for Government Model Estate.	10.00/m ²
7	Annual Ground Rent for Government Residential Estate	5.00/m ²
8	Annual Ground Rent for Government Commercial/Industrial Estates.	25/m ²
9	Annual Ground Rent (Residential/Commercial/Industrial Estates) for Private C of O Estate	2.50/m ²
10	Annual Ground Rent for (Residential/Commercial/Industrial Estates) for Private	2.00/m ²

	C of O Estate.	
11	Annual Ground Rent (Agric Use) Private C. of O. (Except Ado). First Hectare= Hectare= Extra	5,000.00 2,000.00

B SURVEY FEES

S/N	REVENUE ITEMS	RATE ₦
1	Government Pillar fees or contract survey	500.00/Pillar
2	Public Survey Pillar	100.00/Pillar
3	Submission of Survey record	500/Plan
4	Clearance fee for survey	500.00
5	Charting fee on pillar records	500.00
6	Sales of Maps and Documents	2,000.00
7	Surveyor –General Approval of Survey which is N5,000 flat has been reviewed as below- (f) Local Government Headquarters- 0-1 Hectare Extra Hectare (g) Other Areas/Towns- 0-1 Hectare Extra Hectare	5,000.00 flat 500.00/hectare 2,500.00 250.00/hectare
8	Court Appearance	20,000.00
9	Survey fee on C. of O for Govt. Land	10,000/1000m2
	(Subsequent Meters)	₦7m2

23. MINISTRY OF PHYSICAL PLANNING & URBAN DEVELOPMENT

1.	ASSESSMENT OF BUILDING PLANS	RATES
A.	ASSESSMENT OF RESIDENTIAL DEVELOPMENT	
	(a) Ado Ekiti (State Capital)	25.00/M ³
	(b) <u>Local Government Headquarters</u>	22.50/M ³
	(c) <u>Other Towns</u>	20.00/M ³
B.	ASSESSMENT OF COMMERCIAL DEVELOPMENT	
	(1) Bank	400.00/M ³
	(2) Petrol Filling Station	
	(a) Ado (State Capital)	200,000.00/Pump
	(b) L.G.A. Headquarters	150,000.00/Pump
	(c) Other Towns	100,000.00/Pump
	(3) Gas Filling Station	500.00/M ³
	(4) Surface Tanks (Diesel/Kerosene)	50.00/M ³ Tank
	(5) Sawmill	
	(a) State Capital	250,000.00/sawmill
	(b) Other Towns	150,000.00/sawmill
	(6) Commercial/Industrial Building e.g. Event Centres, Offices, etc.	40.00/m ³
	(7) Hostels	35.00/m ³
	(8) Hotel/Eatery/Restaurants	50.00/m ³
	(9) Community Halls	20.00/m ³
	(10) <u>Light Industry</u>	
	a. Block Making industry plan-	25,000.00
	b. Assessment of concrete industry plan-	40,000.00
	c. Stone crushing industry (mechanical)-	500,000.00
	d. Stone crushing industry with asphalt-	800,000.00
	(11) <u>Agricultural Development-</u>	
	a. Mechanized Farming-	5,000.00/Ha
	POULTRY	
	b. Poultry with (100-200 birds)	10,000.00
	c. Poultry with (201-500 birds)	20,000.00
	d. Poultry with (501 and above)	50,000.00

	birds)	
	FISHERY	
	e. Fish Pound (Commercial)-	20,000.00
	f. Fish Pond (Domestic)-	5,000.00
	PIGGERY	
	g. Piggery (commercial)-	25,000.00
	h. Piggery (Domestic)-	10,000.00
(12)	Religion Camp Ground-	25.00/m ³
(13)	Assessment of Place of worship (excluding Mission House & Others-	20.00/m ³
(14)	<u>Assessment of Education institution plan-</u>	
	a. Nursery/Primary School-	30.00m ³
	b. Secondary School-	30.00m ³
	c. Post Secondary School-	30.00m ³
(15)	<u>Change of site of an Approved Plan-</u>	
	a. Residential-	10,000.00
	b. Commercial/Industrial Petrol Station/Sawmill-	25% of total current assessment
(16)	<u>Change of Design of an Approved Plan</u>	
	a. Residential	
	b. Commercial	Current Total Assessment – Former Total Assessment + 10,000.00 as admin charges.
(17)	<u>Change of Title of an Approved Plan</u>	
	a. Residential	10,000.00
	b. Commercial/Industrial	25% of current charges
(18)	<u>Fee for obtaining Extra/Certified True Copy of an Approved Plan</u>	
	a. Residential-	10,000.00
	b. Commercial/Industrial/Sawmill	20,000.00
	c. Petrol Station	40,000.00
(19)	Temporary Shed Approval-	10,000.00
	a. Car wash permit-	
	b. Permit for temporary shed or kiosk not exceeding 6.0sqm-	5,000.00
	c. Additional m ² -	50.00/m ²
(20)	<u>Wall Fence Permit (per meter)</u>	
	a. Residential-	50.00/m/length

	b. Commercial-	100.00/m/length
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	(21) <u>Renewal of Approved Building Plan</u> a. Residential Building Plan b. Commercial/Industrial	20% of current Assessment
	(22) <u>Registration Fees for Layout Plan in Ado-Ekiti (State Capital)</u> a. 0.5 Ha – 2.5. Ha b. 2.5 Ha – 5.0 Ha c. 5.1 Ha – 10 Ha d. Above 10 Ha	 20,000.00 40,000.00 80,000.00 200,000.00
	(23) <u>Registration Fees for Layout Plan in Ikere Ekiti</u> a. 0.5 Ha – 2.5. Ha b. 2.5 Ha – 5.0 Ha c. 5.1 Ha – 10 Ha d. Above 10 Ha	 17,500.00 35,000.00 70,000.00 175,000.00
	(24) <u>Registration Fees for Layout Plan in Other Towns</u> a. 0.5 Ha – 2.5. Ha b. 2.5 Ha – 5.0 Ha c. 5.1 Ha – 10 Ha d. Above 10 Ha	 15,000.00 30,000.00 60,000.00 150,000.00
	(25) <u>Road Construction Yard Project Site</u>	50,000.00/Annum
	(26) <u>Penalty in respect of unapproved existing Building Plan</u>	50% of current assessment
	(27) <u>Registration of Technical Report</u> a. Residential Estate b. Commercial/Industrial/Semi public use c. Quarry for aggregate d. Quarry for asphalt	 10,000.00 20,000.00 20,000.00 60,000.00
	(28) <u>Building Construction Levy</u> a. Residential Estate b. Commercial/Industrial	 10,000/floor 15,000/floor
	(29) <u>Ratification Fee for approval of Building Plan-</u> a. Residential within Ado	 10.00/m ²

	b. Residential outside Ado c. Commercial/Industrial/Religious/ within Ado d. Commercial/Industrial/Religious/ Recreation outside Ado e. Agric f. Recreation	5.00/ m ² 15.00/m ² 15.00/m ² N/A 15.00/m ²
	(30) <u>Regularization of allocation on Government Land (Residential)</u> a. 1000/M ² below b. Extra above 1000/M ²	100,000.00 15.00/ M ²
	(31) <u>Land Use Clearance</u> a. Layout Plan, Estate Development Plan, Commercial Plan, Industrial Plan etc. b. Residential	5,000.00 1,000.00
	(32) <u>Slaughter House/Abattoir</u>	20,000.00

C. INSTALLATION, PLACING, LAYING AND MAINTENANCE OF NETWORK FACILITIES

S/N O	TYPE OF OPERATION	TARRIFF/RATE UNIT
1	Commercial- Installation Fee- Annual Renewal-	800,000 150,000
2	Corporate Bodies- Installation Fee- Annual Renewal-	200,000 10,000
3	Individual- Installation Fee- Annual Renewal-	75,000 5,000
4	Stanchion/Bill Board- Installation Fee	500,000

D. OPTIC FIBRE LAYING

S/NO	TYPE OF OPERATION	TARRIFF/RATE UNIT
	Optic Fibre laying is charged at the rate of	N145/Linear meter

E. TECHNICAL REPORT FEES ORDER 2024

S/N	ITEMS/USES/PURPOSE	PARTICULARS	REGISTRATION FEE
1	RELIGIOUS	Less than or equal to 300m ³ in Volume	N20,000.00
2	SHOPS (NOT MORE THAN TWO FLOORS)	Less than or equal to 10 Shops From 11 to 20 Shops	N20,000.00 N30,000.00
3	EVENT CENTRE AND HALL	Less than or equal to 200m ³ From 201m ³ to 400m ³ in Volume	N30,000.00 N50,000.00
4	HOSTEL	Less than or equal to 20 Rooms From 21 to 40 Rooms From 41 to 50 Rooms	N20,000.00 N30,000.00 N50,000.00
5	HOTEL	Less than or equal to 20 Rooms	N50,000.00
6	RESTAURANT, EATERY AND BAR	A floor which is not more than 200m ³ in Volume	N30,000.00
7	EDUCATIONAL INSTITUTIONS (NURSERY/PRIMARY/SECONDARY)	Less than or equal to 6 Classrooms From 7 to 13 Classrooms From 14 to 20 Classrooms	N20,000.00 N30,000.00 N50,000.00
8	LAYOUT	Less than or equal to 5.0Ha 5.1Ha to 10Ha Above 10Ha	N20,000.00 N30,000.00 N50,000.00
9	CAR WASH	Car Wash	N30,000.00

24. MINISTRY OF TRADE, INDUSTRY, INVESTMENT AND COOPERATIVES

S/N	BUSINESS PREMISES (DESCRIPTION OF BUSINESS)	REGISTRATION		TARRIFF/RATE UNIT	
		URBAN	RURAL	URBAN	RURAL
1.	Hotel				
	(a) Big	100,000	50,000	50,000	25,000
	(b) Medium	70,000	35,000	35,000	17,500
	(c) Small	50,000	25,000	25,000	12,500
	(d) Others	40,000	20,000	20,000	10,000

2.	Supermarket	60,000	30,000	30,000	15,000
3.	Professional Bodies				
	(a) Accounting firm	30,000	15,000	15,000	7,500
	(b) Law firm	30,000	15,000	15,000	7,500
	(c) Engineering firm	30,000	15,000	15,000	7,500
	(d) Architectural firm	30,000	15,000	15,000	7,500
	(e) Survey firm	30,000	15,000	15,000	7,500
	(f) Other professionals/ Consultants	30,000	15,000	15,000	7,500
4.	Printing Press				
	(a) Big	50,000	25,000	25,000	12,500
	(b) Small	30,000	15,000	15,000	7,500
5.	Optical/Dental Services	50,000	25,000	25,000	12,500
6.	Travelling Agencies	30,000	15,000	15,000	7,500
7.	Electronic Stores				
	(a) Big Store	50,000	25,000	25,000	12,500
	(b) Small Store	30,000	15,000	15,000	7,500
8a.	Finance, Mortgages Merchant, Commercial Banks- Micro Finance Banks-	500,000	300,000	250,000	150,000
		120,000	60,000	60,000	30,000
8b	Stock brokers/Insurance	60,000	30,000	30,000	15,000
9.	Factories (Manufacturing)	100,000	50,000	50,000	25,000
10.	Petrol Stations-				
	(a) Major Marketers	60,000	30,000	30,000	15,000
	(b) Independent Mkts	40,000	20,000	20,000	10,000
	(c) Surface tank Mkts	20,000	10,000	10,000	5,000
11.	Spare parts Dealers-	40,000	20,000	20,000	10,000

12.	Mechanics & Allied jobs (a) Big (b) Small	6,000 3,000	3,000 1,500	3,000 1,500	1,500 750
13.	Hospital Clinics	40,000 20,000	20,000 10,000	20,000 10,000	10,000 5,000
14.	Equip. Shops/Lab	20,000	10,000	10,000	5,000
15.	Photo Coloured Shops	30,000	15,000	15,000	7,500
16.	Photo Studios-	10,000	5,000	5,000	2,500
17.	Medical Stores (a) Pharmacy (b) Patent (i) Big (ii) Medium (iii) Small	30,000 10,000 6,000 4,000	15,000 5,000 3,000 2,000	15,000 5,000 3,000 2,000	7,500 2,500 1,500 1,000
18.	Block Making-	20,000	10,000	10,000	5,000
19.	Private Schools- (a) Nur/Pry (b) Secondary (c) University (d) Polytechnics	20,000 30,000 1,000,000 400,000	10,000 15,000 500,000 200,000	10,000 15,000 500,000 200,000	5,000 7,500 250,000 100,000
20.	Building Materials Dealers- (a) Big (b) Medium (c) Small	100,000 50,000 20,000	50,000 25,000 10,000	50,000 25,000 10,000	25,000 12,500 5,000
21.	Cement Dealers (a) Big (b) Small	60,000 30,000	30,000 15,000	30,000 15,000	15,000 7,500
22.	Security Organization	30,000	15,000	15,000	7,500
23.	Cooking Gas Sellers (a) Dealer (b) Retail	50,000 20,000	25,000 10,000	25,000 10,000	12,500 5,000
24.	Books Shops (a) Big (b) Small	20,000	10,000	10,000	5,000

		10,000	5,000	5,000	2,500
25.	Textiles Shops	10,000	5,000	5,000	2,500
26.	Motor Dealers Distribution- a. New b. Tokunbo	80,000 40,000	40,000 20,000	40,000 20,000	20,000 10,000
27.	Stuff Dealers Dyes & Dyes	6,000	3,000	3,000	1,500
28.	Agro Chemical & Input	10,000	5,000	5,000	2,500
29.	Industrial Chemicals	10,000	5,000	5,000	2,500
30.	Cooperative Societies	20,000	10,000	10,000	5,000
31.	Timber Merchants	10,000	5,000	5,000	2,500
32.	Cotton Dealers	6,000	3,000	3,000	1,500
33.	Private Palm Oil Mills	6,000	3,000	3,000	1,500
34.	Hides & Skin Dealers	6,000	3,000	3,000	1,500
35.	Charcoal Dealers	6,000	3,000	3,000	1,500
36.	Sawmills	20,000	10,000	10,000	5,000
37.	Restaurants- (a) Big (b) Small	10,000 6,000	5,000 3,000	5,000 3,000	2,500 1,500
38.	Hair Dressers (a) Big (b) Small	10,000 6,000	5,000 3,000	5,000 3,000	2,500 1,500
39.	Video Rentals/Coverage	6,000	3,000	3,000	1,500
40.	Bakeries (a) Big (b) Small	10,000 6,000	5,000 3,000	5,000 3,000	2,500 1,500
41.	Advertising Agencies	50,000	25,000	25,000	12,500
42.	Rentals (a) Big (b) Small	40,000 20,000	20,000 10,000	20,000 10,000	10,000 5,000
43.	Transporter	4,000	2,000	2,000	1,000
44.	Laundries/Dry Cleaner	6,000	3,000	3,000	1,500

45.	Cold room	30,000	15,000	15,000	7,500
46.	Eateries	60,000	30,000	30,000	15,000
47.	Catering Services	20,000	10,000	10,000	5,000
48.	Quarry Companies				
	(a) 50-100 tons per hr	50,000	20,000	50,000	20,000
	(b) 100-150 tons per hr	100,000	50,000	100,000	50,000
	(c) 150-200 tons per hr	150,000	70,000	150,000	70,000
	(d) 200-250 tons per hr	200,000	80,000	200,000	80,000
49.	Telecommunications/ Service Provider	200,000	100,000	200,000	100,000
50.	Business Centers/ Sect Institutes	10,000	5,000	5,000	2,500
51.	Pool/betting-				
	(a) Big	150,000	75,000	75,000	35,000
	(b) Small	100,000	50,000	50,000	25,000
52.	Water Factory Plant	100,000	50,000	50,000	25,500
53.	Other professions not specifically mentioned	5,000	3,000	3,000	1,500
54.	Commission Agents				
55.	Registration of Cooperative Certificate- Societies- Unions	10,000 15,000	10,000 15,000	10,000 15,000	10,000 15,000

25. BUREAU OF PUBLIC PROCUREMENT

RATE FOR REGISTRATION AND CATEGORIZATION OF LIMITED LIABILITY

S/N	CONTRACT VALUE/ THRESH OLD	REG. FEE ₦	CONTRACTS & SUPPLIES WORKS/GOODS		CONSULTANT- CONSULTANCY & NON-CONSULTANCY SERVICES	
			REGISTRATION	RENEWAL	REGISTRATION	RENEWAL
A	₦1 Million & below	FREE	5,000	5,000	5,000	5,000

B	Above ₦1 Million to ₦2.5 Million	20,000	10,000	5,000	10,000	10,000
C	Above ₦2.5 Million to ₦10 Million	20,000	50,000	15,000	15,000	10,000
D	Above ₦10 Million to ₦50 Million	20,000	150,000	25,000	50,000.00	25,000
E	Above ₦50 Million to ₦100 Million	20,000	200,000	50,000	75,000.00	25,000
F	Above ₦100 Million to ₦500 Million	20,000	250,000	75,000	150,000	50,000
G	Above ₦500 Million to ₦1 Billion	20,000	300,000	150,000	250,000	100,000
H	Above ₦1 Billion to ₦5 Billion	20,000	500,000	200,000	350,000	200,000
I	Above ₦5 Billion	20,000	1,000,000	500,000	500,000	300,000

26. OFFICE OF THE ACCOUNTANT GENERAL

SCHEDULE OF RATES

<i>S/n</i>	<i>Description</i>	<i>Rates</i>	<i>Percentage (%)</i>
1	Withholding Tax (WHT)	Consultant	10%
2	Education Trust Fund (ETF)	Below one million	1%
		Above one million	2%
3	Community Development (CD)		1%
	Stamp Duty (SD)		1%
4	Legal Fee (LF)		1%

27. EKITI STATE ELECTRICITY BOARD

CATEGORIES AND VALUE FOR CIVIL, BUILDING AND C.L/ ELECTRICAL/ FURNITURE AND GENERAL SUPPLIES CONTRACTORS

ITEM	CATEGORY	AMOUNT OF CONTRACT CIVIL OR BUILDING		AMOUNT OF CONTRACT MECHANICAL OR ELECTRICAL OR FURNITURE	
		₦		₦	
1	A	1-20,000		1-2,000	
2	B	20,001-100,000		2,001-20,000	
3	C	100,001-400,000		20,001-100,000	
4	D	400,001-2,000,000		100,001-500,000	
5	E	2,000,0001-5,000,000		500,0001-1,000,000	
6	F	5,000,001-10,000,000		1,000,001-2,000,000	
7	G	OVER 10,000,000		OVER 2,000,000	
NEW REGISTRATION AND RENEWAL FEES					
ITEM	CATEGORY	REGISTRATION CIVIL OR BUILDING	RENEWAL CIVIL OR BUILDING	REGISTRATION MECHANICAL OR ELECTRICAL OR FURNITURE	RENEWAL MECHANICAL OR ELECTRICAL OR FURNITURE
		₦	₦	₦	₦
1	A	5,000	2,000	5,000	2,000
2	B	5,000	2,000	5,000	2,000
3	C	10,000	2,000	10,000	2,000
4	D	10,000	2,000	10,000	2,000

5	E	20,000	2,000	20,000	2,000
6	F	20,000	2,000	20,000	2,000
7	G	20,000	2,000	20,000	2,000
MISCELLANEOUS					
1.	Hiring of Hiab/Crane Lorry without fuelling within Ado-Ekiti			30,000.00	
2.	Hiring of Hiab/Crane Lorry without fuelling outside Ado-Ekiti (depending on location)			40,000.00	

28. MINISTRY OF ART AND CULTURE

S/N	REVENUE HEAD	TOTAL RATE (N)	IGR (GOVT)	(PERFORMANCE) JOB EXECUTION
1.	Cultural Troupe	N75,000.00	N40,000.00	35,000.00
2.	Rentage of Hall	N35,000.00	N20,000.00	5,000 <u>BUREAU</u> 10,000

29. BUREAU OF TOURISM

S/N	REVENUE HEAD	RATE (N)	IGR(GOVT)	(PERFORMANCE) JOB EXECUTION
1.	Arinta waterfalls Ipole-Iloro		N3,000.00	
2.	LOUNGE AND BAR	Category A. -200,000 Category B. -150,000 Category C. -100,000 Category D -50,000 Category E -20,000		
3.	HOTELS-	5 Star - 200,000 4 Star-150,000 3 Star-100,000 2 Star-70,000 1 Star-50,000		
4.	EATERIES AND	Category A. -100,000		

	RESTAURANTS	Category B. -50,000 Category C. -20,000		
5.	PARKS, GARDEN, APARTMENTS	Category A. -200,000 Category B. -150,000 Category C. -100,000 Category D -70,000 Category E. -50,000		
6.	EVENTS CENTRE	Category A. -200,000 Category B. -100,000 Category C. -50,000		

30. JUDICIAL SERVICE COMMISSION

S/N	REVENUE ITEMS	ANNUAL RATE/ FEES ₦-K
1.	Employment Form for Junior staff.	1,000.00
2.	Employment Form for Senior staff.	5,000.00
3.	Aper form for supporting staff	500.00
4.	Aper form for Magistrate	1,500.00
5.	Renewal of contract for Customary court Assessor	5,000.00

31. MINISTRY OF EDUCATION

SCHEDULE OF RATES/FEES

	DETAILS OF REVENUE	RATE	
		STATE CAPITAL	OTHER TOWNS
	HEAD 402- - FINES AND FEES		
1.	Registration Fee for Private Nursery Schools	30,000	30,000
2.	Inspection Fee for Private Nursery Schools	30,000	30,000
3.	Approval Fee for Private Nursery Schools	60,000	60,000
4.	Registration Fee for Private Primary Schools	60,000	60,000

5.	Inspection Fee for Private Primary Schools	60,000	60,000
6.	Approval Fee for Private Primary Schols	90,000	90,000
7.	Renewal Fee for Private Nursery/Primary Schools	(A) 40,000	(B) 30,000 (C) 25,000 (D)20,000

NOTE-

‘B’ above is applicable rate for Ikere, Ikole, Ijero and Oye Ekiti

‘C’ above is applicable for other LG Councils’ Headquarters.

‘D, above is applicable rate for other towns.

8.	Registration Fee for Private Junior Secondary Schools	90,000	90,000
9.	Inspection Fee for Private Junior Secondary Schools	60,000	60,000
10.	Approval Fee for Private Junior Secondary Schools	150,000	150,000
11.	Registration Fee for Private Senior Secondary Schools	90,000	90,000
12.	Inspection Fee for Private Senior Secondary Schools	90,000	90,000
13.	Approval Fee for Private Senior Secondary Schools	180,000	180,000
14.	Renewal Fee for Private Junior Secondary Schools	30,000	20,000
15.	Renewal Fee for Private Senior Secondary Schools	80,000	60,000
16.	Change of School Name	30,000	30,000
HEAD 404- EARNING AND SALES			
17.	JSS Examination Fees	6,000	6,000
18.	Entrance Exam into Govt Colleges	5,000	5,000
19.	Entrance Exam into Govt Sciences Colleges	5,000	5,000
20.	Confirmation of Certificates	5,000	5,000
21.	SS2 Unified Exam	6,000	6,000
	TERTIARY INSTITUTIONS (Head 402)		
22.	Private University		

	Registration	2,000,000	2,000,000
	Inspection	300,000	300,000
	Approval	500,000	500,000
	Annual Renewal	500,000	500,000
23.	Polytechnic		
	Registration	1,500,000	1,500,000
	Inspection	250,000	250,000
	Approval	250,000	250,000
	Annual Renewal	250,000	250,000
24.	College of Health/ College of Education		
	Registration	1,000,000	1,000,000
	Inspection	200,000	200,000
	Approval	200,000	200,000
	Annual Renewal	200,000	200,000
25.	Study Centre		
	Registration	300,000	300,000
	Inspection	100,000	100,000
	Approval	200,000	200,000
	Annual Renewal (Enrolment Category) 1-100, 100-200 etc.	100,000	100,000
	Evaluation of Certificate	10,000	10,000
26.	Compulsory Examination for Civil Servants (Per Subject)	1,000	1,000
	BOOK REVIEW FEES		
27.	Primary Schools		
	Single Book in Series Primary 1-6	30,000	30,000
	Single Book/Title/Subject	25,000	25,000
	Literature Books	20,000	20,000
28.	Junior Secondary Schools		
	Single Book in Series Primary 1-3	30,000	30,000
	Single Book/Title/Subject	25,000	25,000
	Literature Books	20,000	20,000
29.	Senior Secondary Schools		
	Single Book in Series Primary 1-3	30,000	30,000
	Single Book/Title/Subject	25,000	25,000
	Literature Books	20,000	20,000

30.	Use of Public School's Facilities by Study Centers	400,000	300,000
31.	Examination Documents Contract Tender Fees	1.5% of Contract Sum	

32. BOARD FOR TECHNICAL & VOCATIONAL EDUCATION

S/N	REVENUE ITEM	RATES (₦)
1.	Registration/Approval of Private Vocational Institutions and Training Institute	100,000.00
2.	Registration/Approval of Computer Training Centres/CAFÉ	50,000.00
3.	Renewal of Computer Training Centres/CAFÉ	15,000.00
4.	Contract Document and Tender Fees	Between ₦10,000 to ₦1,500,000 depending on contract sum
5.	Sales of Production Units in Government Technical Colleges	To be determined depending on what is produced and cost of production
6.	Renewal of Private Vocational Institutions and Training Institute	₦20,000.00

33. MINISTRY OF ENVIRONMENT

S/N	REVENUE ITEM	RATES/TARIFFS (₦)	
		REGISTRATION	ANNUAL RENEWAL
1.	Bottle Water Factory	40,000.00	20,000.00
2.	Sachet Water Factory	20,000.00	10,000.00
3.	Private Secondary School	15,000.00	7,500.00
4.	Private Primary School	7,500.00	5,000.00
5.	Fast Food Operator	30,000.00	15,000.00

6.	Butcher	20,000.00	10,000.00
7.	Bakery/Bakehouse	30,000.00	15,000.00
8.	Hotel (Category A)	60,000.00	30,000.00
9.	Hotel (Category B)	40,000.00	20,000.00
10.	Hotel (Category C)	30,000.00	15,000.00
11.	Hotel (Category D)	15,000.00	10,000.00
12.	Poultry (Category A)	40,000.00	20,000.00
13.	Poultry (Category B)	30,000.00	15,000.00
14.	Caterer (Category A)	30,000.00	15,000.00
15.	Caterer (Category B)	15,000.00	10,000.00

**34. STATE ENVIRONMENTAL PROTECTION AND
WATERSHED MANAGEMENT AGENCY**

S/N	REVENUE ITEM	RATES (₦)
A.	ENVIROMENTAL IMPACT ASSESSMENT	
1	Registration as EIA/EA Consultant	100,000.00
2	GROUP A. INDUSTRIAL	
	Quarry	
	Application Form	10,000.00
	Evaluation Report/ Certification	300,000.00
	Sawmill	
	Application Form	10,000.00
	Evaluation Report/ Certification- 1-2 Machines	300,000.00
	3 Machines and above	500,000.00
	Other Industries	
	Application Form	10,000.00
	Evaluation Report/ Certification-	
	Light industries (10-20 workers)	300,000.00
	Medium industries (21-30 workers)	500,000.00
	Heavy industries (31 workers and above)	1,000,000.00
	Bakery	
	Application Form	10,000.00
	Evaluation of Report & Certification-	
	Small Bakery Less than 10 workers	100,000.00
	Bakery above 10 workers	200,000.00
3	GROUP B. COMMERCIAL	
	Medical Centers/ Medical / Diagnostic Laboratories Shopping Mall/Complex Commercial Building	

	Application Form Evaluation Report/ Certification- 3-5 floors or above 1000sqm-2000sqm floor space Above 5 floors or above 2000sqm floor space Banks Application Form Evaluation Report/ Certification Hotels Application Form Evaluation Report/Certification- 21-50 rooms 51-100 rooms Above 100 rooms Event Centre/ Hall Application Form Evaluation Report / Certification 500 sitting capacity and below 1000 sitting capacity and below Above 1,000 sitting capacity Filling/Gas Station Application Form Evaluation Report/ Certification Per pump unit	10,000.00 500,000.00 1,000,000.00 10,000.00 500,000.00 10,000.00 200,000.00 300,000.00 500,000.00 10,000.00 100,000.00 200,000.00 300,000.00 10,000.00 200,000.00/p ump unit
4	Telecommunication Application Form Evaluation Report/Certification- Base Transmitter Stations/Masts	10,000.00 500,000.00
5	Housing Estate Development Application Form Evaluation Report/ Certification- 10 -50units 51 -100units Above 100 units	10,000.00 200,000.00 300,000.00 500,000.00

6	Road Development Application Form Evaluation Report/Certification- Road Rehabilitation New road Construction	10,000.00 100,000.00 per 50 km or less) 200,000.00 per 50 km or less)
7	Educational Application Form Evaluation Report/Certification- Nursery & Primary School Secondary School Tertiary Educational	10,000.00 100,000.00 200,000.00 500,000.00
8	Agriculture Poultry/ Animal Husbandry Application Form Evaluation Report/ Certification- Medium scale poultry/ Animal Husbandry Large Scale Livestock Farm Forestry Application Form Evaluation Report/ Certification- 20ha – 50ha Above 50ha	10,000.00 100,000.00 200,000.00 10,000.00 100,000.00 300,000.00
9	Environmental Audit Every 3 years after EIA Certification Application Form Evaluation of Audit Report/ Certification Renewal	10,000.00 50% Cost of EIA Certification
10	Renewal of Registration of Consultant(s)	50% of Registration Fee
11	Penalty for Developing without EIA Certification	200% Cost of EIA Certification
12	Penalty for non-Renewal of Certification	200% Cost of Renewal
B.	GASEOUS EMISSION CONTROL SCHEME FEES-	

	CATEGORIZATION OF GENERATOR CAPACITIES	
S/N	CAPACITY (KVA)	RATE (N)
1.	0-5	5,000.00
2.	6-20	10,000.00
3.	21-50	15,000.00
4.	51-100	20,000.00
5.	101-200	50,000.00
6.	201-300	60,000.00
7.	301-400	70,000.00
8.	401-500	100,000.00
9.	501-above	150,000.00
C.	GASEOUS EMISSION CONTROL SCHEME FEES FOR VEHICLES	
1.	Okada/Tricycle	1,000.00
2.	Car/Taxi/Pick up/Van/Buses/Jeep	2,000.00
3.	Lorries/Trucks	5,000.00
4.	Trailers/Tankers/Lowbed	10,000.00
5.	Industrial Builders	300,000.00
6.	Forklift Earth/Moving Equipment	700,000.00

35. STATE UNIVERSAL BASIC EDUCATION BOARD

S/NO	TITLE OF COLLECTABLE	RATE	REMARK
1.	TENDER		
	(i) Construction of 3 Classroom	30,000.00	
	(ii) Construction of Story Building	40,000.00	
	(iii) Renovation of schools	20,000.00	
	(iv) Construction of Toilet and supply of Furniture	10,000.00	
2.	REGISTRATION	20,000.00	Per year
3.	SALE OF EMPLOYMENT FORMS		
	(i) Graduate and NCE Teachers	1,000.00	
	(ii) Non-Teaching Staff	500.00	
4.	RENT OF GOVERNMENT PROPERTY USE OF THE PRIMARY SCHOOL PLAYGROUND		To be shared among State Govt. SUBEB, LGEA and the school
	(i) Ado, Ikere, Ijero & Ido	30,000.00	
	(ii) Other Local Governments	25,000.00	
5.	TRANSFER AND STUDY LEAVES		

	(i) Inter Local/State Transfer	5,000.00	
	(ii) Study Leave- Degree	500.00	
	(iii) Masters and Others	1,000.00	

36. FORESTRY COMMISSION

TARIFF ON STUMPAGE RATES

S/N	SPECIES	LOCAL NAMES	MINIMUM GIRTH AT BREAST HEIGHT	RATE (=N=)
1	Meliciaexcels	Iroko	2.13	7500
2	Periscopiselata		1.82	1950
3	Entandrophragmaspp	Ijebo	2.13	1200
4	Khayaspp	Oganwo	2.13	1350
5	Tectonagrandis	Teak	1.52	3750
6	Lovoatrichilodes	Apopo/Sida	2.13	1500
7	Guiboutia all spp		1.82	1500
8	Afzzelia all spp	Apa	2.13	3000
9	Triplochitonsclerocylon	Arere	1.82	4500
10	Naucleadiderichi	Opepe	2.13	1950
11	Guareaspp	Ofofin	2.13	1200
12	Gossweilerodendronbalsamiferumm	Agba	2.13	1350
13	Terminaliaivorensis	Idigbo	1.82	1350
14	Cordia all spp	Omo	1.82	1500
15	Piptadeniastumafricanum	Agboyin	2.13	1350
16	Mimuspos all spp		2.13	1200
17	Nesogordoniapapaverifera	Ole, Danta	1.82	1500
18	Terminalia superb	Afara	1.82	1350
19	Brachystegiaspp	Eku	2.13	1350
20	Distemonanthusbenthamianus	Ayan	2.13	1350
21	Danieliaogea	Ogea	1.82	1200
22	Lophiraalata	Ekki	2.13	1950
23	Pterygota all spp	Oporoporo	1.82	1200
24	Mansonialtissima	Ofun	1.82	4500
25	Antiaris Africana	Oriro	1.82	1200
26	Antrocaryonpoluneurum		1.82	1050
27	Canariumshweinfurthii		2.13	1050
28	Cylicodiscusgabunesis		2.13	1050
29	Mitragyastipulosa	Abura	1.52	1500
30	Alstonia all spp	Ahun	1.52	1200

31	Berlina all spp	Apado	1.82	1050
32	Bombax all spp		2.13	1200
33	Ceibapentandra	Araba	2.13	1200
34	Casearia all spp		1.82	1050
35	Pogaoleosa		2.13	1050
36	Erythrophleum spp	Eru	1.82	1200
37	Ricinnodendron heudelotti	Erinmado	1.82	1200
38	Sterculia obilonga	Aye, Kokoigbo	1.82	1350
39	Albizia all spp	Ayure	1.82	1200
40	Afromosia elata		1.52	1350
41	Gmelina arborea	Gmelina	1.52	2250
42	Borassus aethiops	Agbon		1050
43	Malnikara spp		1.52	900
44	Amphimaspterocarpoides	Koleagbe	1.52	1050
45	Combretum Dendron macrocarpum	Akasun	1.52	1050
46	Hannao species	Igbo	1.52	1050
47	Holoptelia spp	Inajoko	1.52	1200
48	Butyrospermum parkii	Iru	1.52	900
49	Coelcaryon spp	Egenirini	1.52	900
50	Copaifera spp		1.52	900
51	Datarius sengalensis	Ugbogbon	1.52	900
52	Fagara spp		1.52	1050
53	Hoplosternum spp	Akoriko	1.52	900
54	Homalium spp	Olodo	1.52	900
55	Elainadopsis spp	Odudu	1.52	900
56	Onchocarpus spp		1.52	900
57	Lannea welwitschii	Ekikanaja	1.52	1200
58	Parinari spp	Idofun	1.52	900
59	Rogaoxystigma spp	Lolagbola	1.52	900
60	Heayodendron spp	Oropa	1.52	900
61	Staudia spp		1.52	900
62	Scottelia curiaca		1.52	900
63	Stemonocoleus micranthus		1.52	900
64	Tylostelinia spp		1.52	900
65	Adansonia digitata	Oshe	1.52	900
66	Allanblanksia floribunda	Urogboarin	1.52	900
67	Anogeissus leiocarpus	Ayin	1.52	1050

68	Anopyxisranndyi	Otutu	1.52	900
69	Avicenianitida	Otutu	1.52	900
70	Baphiaspp	Irosun	1.52	900
71	Blighiasapida	Ishin	1.52	1050
72	Bosquieaangolensis	Kokoerun	1.52	900
73	Centiamspp		1.52	900
74	Carapaprocera	Irere	1.52	900
75	Celtisspp	Ita	1.52	900
76	Chrysobabeusspp	Aworiran	1.52	900
77	Cleistophollis patens	Apoko	1.52	900
78	Otenolophonengleanus		1.52	900
79	Cynometraspp	Arumitaba	1.52	900
80	Deniallaoliveri	Iya	1.52	900
81	Diallumguinensis	Ita	1.52	1050
82	Funtumiaspp	Rubber	1.52	900
83	Gareinaspp	Afon	1.52	900
84	Lonchocarpusspp	Ipapo	1.52	900
85	Lophiralanceolata	Ophahen	1.52	900
86	Macrolobiumspp		1.52	900
87	Milletiaspp	Ita	1.52	900
88	Penainystalliaspp	Idagbon	1.52	900
89	Cylicodiscusspp		1.52	900
90	Pentaclethramacrophylla	Apara	1.52	900
91	Pentadesmabutyicea	Orogbo Erin	1.52	900
92	Polyalthiasunvaclerae	Agudugbu	1.52	900
93	Prosopis Africana	Ayan	1.52	900
94	Pseudocedrelateutachyi	Emiqgbebi	1.52	900
95	Phizophoraracemosa	Egba	1.52	900
96	Sacoglottisgabunensis	Atata	1.52	900
97	Strombosiapustulata	Ataku	1.52	900
98	Spathodeaspp	Oruru	1.52	900
99	Symphoniaglublifera	Agbarigbogi	1.52	900
100	Temnbumspp	Ori – udo	1.52	900
101	Tetrapleuratetraptera	Aridan	1.52	900
102	Treculia Africana	Afun	1.52	900
103	Trichiliaspp	Awe, Eyinade	1.52	900
104	Carapaspp	Aku	1.52	900

105	Vitex spp	Oriri	1.52	900
106	Xylopiaspp	OfunOke / Apalfon	1.52	900
107	Avicenia		1.52	900
108	Others		1.52	900

NOTE:

A timber development levy (TDL) of ₦500-00 shall be paid on every economic tree felled as the permittee's/ exploiter's contribution to the forest regeneration programme of the State Government.

The levy shall be lodged in Timber Development Levy Account.

TIMBER FEES BASED ON YIELD

S/N	NAME OF FOREST RESERVE	RATE/HA
1	Ikere	7,500
2	Ogbese	12,000
3	Ogotun	7,500
4	Ise	15,000
5	Aramoko	6,000
6	Little Ose	5,500
7	Eda	25,000
OTHER FEES		
1.	Timber Development Levy	5,000/ha
2.	Non-refundable application fee for Forest allocation	50, 000
3.	Non-refundable application fee for Teak and Gmelina, and indigenous allocation Teak- Other Species-	40,000 70,000
4.	Annual Ground Rent for Forest allocation	2,000/Ha
5.	Revalidation fee for Teak and Gmelina allocation	25,000
6.	Revalidation fee for forest allocation	50,000
7.	Transfer of forest allocation from one forest reserve to another	50,000
8.	Movement from one annual coupe on completion of exploitation to the next annual coupe	20,000
9.	Nonrefundable application fee for picking/salvage felling in Forest reserve	50,000

OUT-TURN-VOLUME RATES

S/N	SPECIES	LOCAL NAME	RATE PER CUBIC METER	RATE PER CU. FT. CONVERSION FACTOR 0.028
			RATE (N)	RATE (N)
1	Tectoniagrandis	Teak	20,000.00	571.00
2	Gmelinaarborea	Gmelina	10,000.00	285.00
3	Entandrophragmacylindricum	Ijebo	3,584.00	200.00
4	Entandrophragma	Ijebo	3,584.00	100.00
5	Khaya all spp	Oganwo	5,040.00	125.00
6	Preciscopiselata		3,21.20	90.00
7	Lovoatrichilliodes	Apopo/sida	3,570.00	100.00
8	Guibotiaspp		2,481.00	70.00
9	Triplochitonselexoxylon	Arere	3,375.00	90.00
10	Entandrophragma other spp.	Ijebo	3,584.00	100.00
11	Mimusops, all spp		2,481.00	70.00
12	Miliciaexcel	Iroko	5,310.00	400.00
13	Mansoniaaltissima	Ofun	1,250.00	300.00
14	Afzeliaspp	Apa	6,250.00	250.00
15	Naucleadiderrichi	Opepe	3,570.00	200.00
16	Guarea, all spp	Olofun	2,857.00	120.00
17	Nesogodoniapapaverifera	Ole Danta	3,822.00	150.00
18	Cordiamillenii	Omo	5,356.37	210.00
19	Terminaliaivorensis	Idigbo	3,717.00	120.00
20	Diospyrosmes. Nesplifornis	Igidudu	7,140.00	200.00
21	Piptadeniastrumafricanum	Agboin	3,213.00	200.00
22	Terminaliasuperba	Afara	3,570.00	180.00
23	Gossweilodendronbalsamiferum	Agba	2,658.33	100.00

24	Antiaris Africana	Oriro	2,497.60	120.00
25	Brachystegia all spp	Eku	4,426.67	150.00
26	Lophiraalata	Ekki	3,293.00	180.00
27	Sterculiaoblonga	Kokoigbo	4,460.00	180.00
28	Erythrophyllumivorense	Eru	4,760.00	170.00
29	Mitragynaspp	Abura	3,776.00	140.00
30	Sterculia all spp	Kokoigbo	4,460.00	170.00
31	Pterygotaspp	Oporoporo	3,213.00	90.00
32	Danielliaogea	Ogea	2,776.67	120.00
33	Berlinia all spp		3,213.00	130.00
34	Canariumschweinfurthii	Papo	2,481.00	110.00
35	Cylicodiscusgabunensis		2,481.00	100.00
36	Alstonia all spp	Ahun	2,658.00	100.00
37	Distemonanthus	Ayanroko	3,570.00	100.00
38	Antrocaryon		2,481.00	100.00
39	Albizziasp	Ayere	2,856.00	120.00
40	Celtissp	Ita	2,925.00	130.00
41	Dialliumsp	Ure	2,925.00	130.00
42	Others		2481.00	100.00
	Each pole (Teak, Opepe) and other species of not more than 25cm to 29cm diameter at breast height (DBH) now sells at the rate of- N3,750			

(B) WOOD PROCESSING PLANTS AND MACHINES

	R A T E	
Daily Output and saw blade width	Registration	Renewal
7-14m3 Below 100mm Saw blade	500,000	40,000
14-20m3 100-150mm Saw blade	1,000,000	50,000
Above 20m3, above 150mm Saw blade	1,500,000	60,000
(Omkar)	1,000,000	60,000

LT 10-15	500,000	40,000
LT 20-40	1,000,000	50,000
LT 50-90	1,500,000	60,000
Non – refundable Application fee –	150,000	
Illegal Sawmill Installation	200,000	
Sawmill Transfer Fee	50,000	
OTHERS		
CATEGORY OF MACHINE	REGISTRATION	RENEWAL
	RATES (N)	RATES (N)
Planning Machine	20,000	10,000
Multiple Edger	50,000	30,000
Ply/ Veneer Mill	1,500,000	100,000
Fibre Board Mill	1,500,000	100,000
Particle Board Mill	1,500,000	100,000
Circular Resaw Benches not attached to sawmill	10,000	5,000
Power chain saw	20,000	7,000
WOOD PRESERVATION INDUSTRY	30,000	20,000
Property Hammer	30,000	20,000
Company Hammer	30,000	20,000
Application Fees	20,000	
NOTE- Any renewal that is not made by 31 st of March of every year shall attract a renewal penalty of 25% of the rate fee in addition to the normal renewal		
MINOR FOREST PRODUCE	WEEKLY RATES	
Digging of gravel and stone in the forest reserve is generally prohibited.		
Sand (at river beds only)	4,200	
Leave (not abura leaves)	3,000	
Abura leaves	3,000	
Ropes and canes	350	

Chewing stick	350	
Fruit (eg) Irvingia)	1350	
Tapping of wine	300	
Thatches	1,200	
Firewood	1,350	
NOTE- An administrative charge of N20,000 per annum shall be paid by any applicant applying for any of the above activities in addition to the weekly rates above. A breach of this law attracts a penalty of N50,000.		
SPECIAL STUMPAGE		
SPECIES	RATES	
Ebony	5,000	
Eki	2,500	
Afromosia	1,500	
Arira	1,000	
Agbon	2,000	
Iroko	7,500	
Mansonia	4,500	
Obeche	4,500	

PROHIBITED FROM FELLING

	SPECIES	LOCAL NAME
i	ChrysophylumSpp	Agbalumo
ii	Kola Spp	Obi
iii	MangiveraSpp	Mango
iv	IrvingiaSpp	Ogbonno
v	Garvinia Kola	Orogbo
vi	ParkiaSpp	Iru
vii	MonodaraMyristica	Ario

NOTE: Cutting of any of the prohibited trees above attracts a fine of N50,000.00 on each stump

LOADING OF ROUND LOGS TO OTHER STATES

Loading of unprocessed logs of indigenous species to other state is prohibited but in special request for this, if approved, the following

special permit fee shall be applicable on monthly basis.

CATEGORY	RATE PER MONTH
Concessionaire	50,000
Non – Concessionaire	150,000
Unprocessed /Rough Sawn Arira	75,000
Charcoal	50,000
Teak / Gmelina	100,000

All approvals to load unprocessed logs of indigenous tree species to other States shall still be subject to a loading fee payment specified below-

LOG LENGTH	RATE (=N=)
Above 3.72m (12ft)	2,000/Log
12ft	1,000/Log
Below	500/Log

CATEGORY	TEAK	GMELINA	ARIRA
UNPROCESSED Cabster	2000	1000	2000
10- tonne Lorry	5000	2000	5000
Trailer	7500	4000	7500
PROCESSED (ROUGH SAWN) Tailer Load	4500	2000	4500
Containerised	7000	5000	7500

NOTE- Billeting of Teak is prohibited in the forest plantation areas forthwith. Hence, entering of government reserve to remove Teak billets is totally prohibited.

A breach of this regulation shall attract a penalty of =N=50,000 per lorry apprehended.

SAWN PLANKS	RATE
One (1) Coach Vehicles	2,500
Two (2) Coach Vehicles	5,000
Three (3) Coach Vehicles	7,500
12 Tyre Vehicles	6,000

NOTE- Fees payable by Timber Trucks conveying Teak / Gmelina shall be in three categories.

CATEGORY	RATE (=N=)
(a) 911 Trucks	10,000
(b) Trailers	20,000
(c) Containers	30,000

NOTE- All trucks entering Government Forest reserve to remove wood must be registered for easy identification and assessment as stated below-

CATEGORY	RATE(=N=)
Cabster	5,000
Ten- tonne Vehicles	10,000
Above Ten – tone	15,000

NOTE- All Teak Pole Sellers must register with the Forestry Department at ₦30,000 while renewal fee per year is ₦20,000

A breach of this regulation shall attract a penalty of =N=100,000

NOTE- All Timber tractors in Ekiti State shall register with **N5000** and an annual renewal of same.

PENALTY FOR THE EXPLOITATION OF UNDERGIRTH TREES.

Exploitation of under-girth tree is prohibited. Any breach of this regulation shall attract a penalty of **20,000/Stump-**

Billeting of indigenous tree species / Teak and Gmelina is prohibited in Ekiti State.

In case of special request, approval shall be granted for the payment of administrative fee as stated below-

SPECIES	RATE
Indigenous Trees	25,000
Teak and Gmelina	50,000

NOTE- Any contravention attracts a penalty of =N=250,000

FLITCHING OF ECONOMIC TREES AT STUMP

Flitching of economic tree at stump is prohibited (in case of special permission to flitch at stump, an additional fee of **5,000** shall be charged.

NOTE- A breach of this regulation shall attract a penalty of **100,000/stump**.

NOTE- Any vehicle conveying flitched planks apprehend shall pay the penalty below-

CATEGORY	RATE
Cabster	100,000
10 tonne Lorry	200,000
Above 10 tonne Lorry	400,000
Minibus	25,000
Pick up	50,000

NOTE- Any power chain saw seized from any flitcher shall be released on the payment of **25,000** penalty. Unclaimed power saw after 6 months shall be forfeited.

NON-PRODUCTION OF LOG CERTIFICATE / LOG EVACUATION SCHEDULE

Non production of Log Certificate/ Log Evacuation Schedule on demand for logs in transit or deposited at Sawmills shall attract the penalty below-

RATE
2,500/ Log
10,000/ Stump

All wood-based industries (Sawmills) shall keep adequate record of production (input and output register) in their Sawmills. A Sawmiller shall produce two (2) new brand hard cover notes for input and output register. Any breach shall

attract a penalty of **N20,000**

Government to produce a new Standard Log Book at the rate of **N20,000**.

INPUT AND OUTPUT RECORD BY SAWMILLERS

All wood-based industries (sawmills) shall keep adequate record of production (input and output register) in their sawmills. A sawmiller shall produce two (2) new hard cover notes for input and output register. Any breach shall attract a penalty of- **N20,000**

DRESSING OF LOGS

All legal logs taken from the forests shall be neatly scribed with legible stump numbers, well painted at both ends of the log legibly impressed with the appropriate Company hammer/ Property hammer and Government pass hammer as the case may be. The logs shall equally bear the measurement recorded in the log certificate.

A breach of this regulation shall attract a penalty of- **N2, 000 per log**

TARIFF ON SAWMILLS PROCESSING WOOD FOR EXPORT

All wood industries processing Wood for export particularly Iroko, Apa, Teak etc. will now be required to pay **N50, 000** per processing company.

GENERAL PENALTY (Section 52 of the Forestry Law)- **N20, 000**

CHARCOAL PRODUCTION

Commercial charcoal production is generally prohibited subject to approval of the Commission in special cases.

All Charcoal producer must register with the Forestry Department with the sum of **₦100,000.00** and renew with **₦50,000** annually.

Any breach shall attract the following administrative penalties:-

CATEGORY	RATE
Pick up	20,000
Cabster	50,000

Ten Tonne Vehicle	100,000
Trailer	250,000
Producer	250,000

Loading/off-loading of Charcoal

Pick up	10,000
Cabster	20,000
10 Ton Lorry	40,000
Trailer	50,000

BAMBOO EXPLOITATION-

Commercial exploitation of bamboo is generally prohibited subject to approval of the Commission on special cases.
Permit on exploitation shall be granted at the rates below-

Bamboo Approval = 75,000.00

Sellers Permit = 20,000.00 Annual Registration

10,000.00 Annual Renewal

LOADING/OFFLOADING FEE FOR BAMBOO

Pick-Up	N5,000
Cabstar	N7,500
10 tonne lorry	N10,000
Trailer	N20,000
Any breach of this regulation attracts a penalty of (X5) of the permit fee.	

GANTRY OUTSIDE THE FOREST

An approval fee of =N=20,000 shall be paid as administrative charge with the annual renewal rate of =N=10,000.

Any breach of this regulation shall attract a penalty of =N=100,000.

37. EKITI STATE WASTE MANAGEMENT AUTHORITY

A.CONTRACT DOCUMENT AND TENDER FEES

S/N	VALUE OF CONTRACT	TENDER FEE PAYABLE ₦
1	Below ₦50,000.00	1,000.00
2	Above ₦50,000.00 – Below 200,000.00	3,000.00
3	Above ₦200,000.00 – Below ₦500,000.00	5,000.00
4	Above ₦500,000.00 – Below ₦1,000,000.00	10,000.00
5	Above ₦1,000,000.00 – Below ₦5,000,000.00	20,000.00
6	Above ₦5,000,000.00 – Below ₦10,000,000.00	40,000.00
7	Above ₦10,000,000.00 – Below ₦25,000,000.00	60,000.00
8	Above ₦25,000,000.00 Below ₦50,000,000.00	80,000.00
9	Above ₦50,000,000.00 – Below ₦75,000,000.00	100,000.00
10	Above ₦75,000,000.00 – Below ₦100,000,000.00	120,000.00
11	Above ₦100,000,000.00 – Below ₦150,000,000.00	140,000.00
12	Above ₦150,000,000.00 – Below ₦200,000,000.00	200,000.00
13	Above ₦200,000,000.00 – Below ₦350,000,000.00	250,000.00
14	Above ₦350,000,000.00 – Below ₦500,000,000.00	350,000.00
15	Above ₦500,000,000.00 – Below ₦750,000,000.00	400,000.00
16	Above ₦750,000,000.00 – Below ₦1,000,000,000.00	500,000.00
17	Above ₦1,000,000,000.00 – Below ₦1,500,000,000.00	600,000.00
18	Above ₦1,500,000,000.00 – Below ₦2,000,000,000.00	750,000.00
19	Above ₦2,000,000,000.00 – Below ₦3,000,000,000.00	1,000,000.00
20	Above ₦3,000,000,000.00 – Below ₦5,000,000,000.00	1,500,000.00
21	Above ₦5,000,000,000.00 – Below ₦7,500,000,000.00	2,000,000.00
22	Above ₦7,500,000,000.00 – Below ₦10,000,000,000.00	2,500,000.00
23	Above ₦10,000,000,000.00	3,000,000.00

**B. FEES FROM REFUSE COLLECTION AND DISPOSAL
OF HOUSEHOLD WASTE**

S/N	AREA	CLASSIFICATION	MONTHLY DUE (₦)
1.	RESIDENTIAL AREA	Storey Building/Duplex	3,000.00
		Bungalow/Flat	2,000.00
2.	RELIGIOUS ORGANISATION	Church/Mosque	1,500.00
3.	INDUSTRIAL AREA	Pure Water-Sawmill-	5,000.00 10,000.00
4.	HOTEL & GUEST HOUSE	Hotel	15,000.00
		Guest House	10,000.00

5.	SHOPPING COMPLEX	Category A	15,000.00
		Category B	5,000.00
6.	EVENT CENTRE	Event Centre	10,000.00
7.	FINANCIAL INSTITUTION	Bank Category A	10,000.00
		Bank Category B	5,000.00
8.	EATERY	Eatery	15,000.00
		Restaurant	5,000.00
		Bukateria	2,000.00
9.	BEER PARLOUR	Beer Parlour	2,000.00
10.	HOSPITAL CLINIC	Hospital and Clinic	5,000.00
11.	FILLING STATION	Filling Station	3,000.00
12.	SUPERMARKET	Supermarket	Category A 10,000.00
			Category B 5,000.00
			Category C 3,000.00
13.	SHOP	Shop	1,000.00
14.	POULTRY/ABATTOIR	Poultry	15,000.00
		Abattoir	15,000.00
15.	WORKSHOP	Workshop	2,000.00

16.	BAKERY	Bakery	5,000.00
17.	COLDROOM	Cold room	5,000.00
18.	SCHOOL	Category	3,000.00
		Category	1,000.00
19.	SALES OF WASTE DUSTBIN		N45,000.00
20.	LEASING OF WASTE MANAGEMENT EQUIPMENT		To be determined
21.	HIRING OF PLANT		To be determined
22.	FINES AND PENALTIES		5,000.00 and above

C. SCRAP AND SCAVENGER FEES- To be determined

**38. EKITI STATE WATER CORPORATION
WATER RATE AND CHARGES**

S/N	ITEM/DESCRIPTION	RATE	REMARKS
1.	UNMETERED DOMESTIC PREMISES		
a.	House in flat form and bungalow in high density area	2,000.00	Flat/month
b.	House in flat form and bungalow in low density area/GRA	2,000.00	Flat/month
c.	Upstairs buildings and downstairs building in form of Single Room Apartments	200.00	room/month
2.	METERED PREMISES		
a.	Domestic Customers		
	i. Pro Poor	150.00	per cubic metre
	ii. High density area	160.00	per cubic metre
	iii. Medium density area	170.00	per cubic metre
	iv. Low density	250.00	per cubic metre
	v. Commercial	250.00	per cubic metre

b.	Industrial and commercial customers including privatized and commercialized Govt, Estab, private educational institution, other high institutions.	Commercial/Public Tap/Inst. 250/m³, N5,000.00, N10,000.00	
3.	UNMETERED INDUSTRIAL/COMMERCIAL BANKS, HOTELS, SAWMILLS ETC	10,000.00	
4.	PUBLIC INSTITUTION AND ESTABLISHMENT e.g. Govt, Offices, Armed Forces Formation and Oba's palace.	5,000.00	
5.	EDUCATIONAL INSTITUTIONS- Universities, Colleges and Higher Education Institutions	100,000 100.00	Per month Per student/ term
6.	SECONDARY SCHOOL	10,000 50.00	Per month Per student/ term
7.	NURSERY & PRIMARY SCHOOLS	10,000 25.00	Per month Per student/ term
8.	TANKER SERVICE		
	i. Corporation's Tanker services	1,500/ 1,000	Depending on the coverage distance.
	ii. Private Tanker services	2.00	Per litre
	iii. Registration of Private Tankers	10,000	
9.	INSTITUTIONS FOR HANDCAPPED, MOTHERLESS BABIES HOUSES	FREE	
10.	SERVICE CONNECTION		
	a. Registration fee (New Customer)	10,000	
	b. Disconnection due to indebtedness	2,000	+ Debt payment
	c. Re-connection for premises disconnection on voluntary request	2,000	Per quarter
	d. Penalty for illegal connection	5,000	
11.	RECREATIONAL FISHING		
	a. License fee/registration	10,000	
	b. Annual fee for recreation fishing	10,000	
	c. For each fishing visit	2,000	

12.	COMMERCIAL FISHING		
	a. License fee/registration/Annual Renewal	10,000	
	b. Visit (Monthly fees)	40,000	
	c. Visit (Daily Fees)	5,000	
13.	METERED DEMAND CHARGES		
	For 25mm meter	50,000	Domestic
	For up to 100mm meter	120,000	Commercial
	Above 200mm meter (Cost of meter by the costumer)	150,000	Industrial/ Institution
14.	PUBLIC TAPS		
	a. Stand Pipes	10,000	Tap/Month
	b. MDG water points	20,000	Per Month
15.	REGISTRATION OF PLUMBER	10,000	

39. SUSTAINABLE DEVELOPMENT GOALS OFFICE

TENDER FEES PAYABLE ON CONTRACTS

S/N	VALUE OF CONTRACT ₦	TENDER FEES ₦
1	Below ₦50,000.00	1,000.00
2	Above ₦50,000.00 – Below ₦200,000.00	3,000.00
3	Above ₦200,000.00 – Below ₦500,000.00	5,000.00
4	Above ₦500,000.00 – Below ₦1,000,000.00	10,000.00
5	Above ₦1,000,000.00 – Below ₦5,000,000.00	20,000.00
6	Above ₦5,000,000.00 – Below ₦10,000,000.00	40,000.00
7	Above ₦10,000,000.00 – Below ₦25,000,000.00	60,000.00
8	Above ₦25,000,000.00 – Below ₦50,000,000.00	80,000.00
9	Above ₦50,000,000.00 – Below ₦75,000,000.00	100,000.00
10	Above ₦75,000,000.00 – Below ₦100,000,000.00	120,000.00
11	Above ₦100,000,000.00 – Below ₦150,000,000.00	140,000.00
12	Above ₦150,000,000.00 – Below ₦200,000,000.00	200,000.00
13	Above ₦200,000,000.00 – Below ₦350,000,000.00	250,000.00
14	Above ₦350,000,000.00 – Below ₦500,000,000.00	350,000.00

15	Above ₦500,000,000.00 – Below ₦750,000,000.00	400,000.00
16	Above ₦750,000,000.00 – Below ₦ 1,000,000,000.00	500,000.00
17	Above ₦ 1,000,000,000.00 – Below ₦1,500,000,000.00	600,000.00
18	Above ₦1,500,000,000.00 – Below ₦2,000,000,000.00	750,000.00
19	Above ₦2,000,000,000.00 – Below ₦3,000,000,000.00	1,000,000.00
20	Above ₦3,000,000,000.00 – Below ₦ 5,000,000,000.00	1,500,000.00
21	Above ₦ 5,000,000,000.00 – Below ₦ 7,500,000,000.00	2,000,000.00
22	Above ₦ 7,500,000,000.00 – Below ₦ 10,000,000,000.00	2,500,000.00
23	Above ₦ 10,000,000,000.00	3,000,000.00

40. EKITI STATE EDUCATION TRUST FUND

S/N	ITEM	RATE
1	Contract/Consultancy and Management Services	1% (50,000-N1m) & 2% above N1m

41. HOSPITAL MANAGEMENT BOARD

S/N	ITEM	RATE
1	Employment Form (Senior Staff)	1,000.00
2	Employment Form (Junior Staff)	500.00

42. BUREAU OF CHIEFTAINCY AFFAIRS

S/N	ITEMS	RATE
1.	Pelupelu	400,000.00
2.	Others	250,000.00
3.	Certified true copy	2,500.00

43. MINISTRY OF JUSTICE

S/N	REVENUE ITEM	TARIFF/RATE
1.	Oath Fees	500.00
2.	Legal Fees on Contracts	1% of the Contract Sum.
3.	Sales of Journals and Publications	5,000.00
4.	Administrative Fees	1,000.00
5.	Cost Awarded to Government in Civil Cases	Depending on the sum awarded

6.	Registrations Fees for Justices of the Peace	N20,000.00
7.	Parastatals, Local Government and Corporate	Depending on amount
8.	Certified True Copy (CTC) of documents from MDAs	N500 per page
9.	Publication of Articles in the Fountain Law Journal	N50,000.00 – N100,000.00 depending on the number of pages
10.	Sale of the Laws of Ekiti State (Second Edition)	N200,000.00 per set.

44. **LOCAL GOVERNMENT SERVICE COMMISSION**

S/N	DESCRIPTION	RATE	REMARKS
1	SALES OFAPER FORM	#500.00	
2	SALES OF STUDY LEAVE FORM	#1,000.00	FULL TIME
3	SALES OF STUDY LEAVE FORM	#500.00	PART TIME
4	RECORD OF SERVICE	#500.00	
5	SALES OF EMPLOYMENT FORM	#1,000.00	SENIOR STAFF
6	SALES OF EMPLOYMENT FORM	#500.00	JUNIOR STAFF
7	HIRING OF COASTER BUS	#10,000.00	WITHIN ADO-EKITI
8	HIRING OF COASTER BUS	#15,000.00	OUTSIDE ADO-EKITI

45. **JUDICIARY**

A. FEES PAYABLE IN THE HIGH COURT ON COMMENCEMENT OF CASES OR MATTERS

1. For the recovery of a specified sum-

- (a) the first ₦10,000.00..... ₦1000.00
 (b) for every ₦10,000.00 thereafter or part thereof ₦250.00
 (c) Maximum fee ₦5000.00

2. For an account to be taken and payment of the sum found due-

- (a) Initial fess ₦500.00
 (b) Second fees (payable before setting down for judgment; Per ₦10,000 or part thereof found due in excess of ₦10,000 ₦250.00
 (c) Maximum total fees..... ₦5000.00

3. For possession of property as between landlord and tenants-

- (a) where the annual rent or value does not exceed ₦12,000 ₦500.00
- (b) On each additional ₦1,000 or part thereof in excess of ₦12,000 ... 250.00
- (c) Maximum fee..... ₦5000.00

4. For a declaration of title to land, for possession of land Other than as between landlord and tenant-

- (a) Minimum fee for declaration of title, partition or Possession where title is involve ₦1000.00
- (b) Per ₦1,000 or part thereof of the annual fee or value.... ₦750.00
- (c) Where injunction is claimed in Writ..... ₦1000.00
- (d) Where an annual rent or value can be specified ₦2500.00
- (e) Maximum fee ₦5,000.00

5. For possession of property (other than as between landlord and tenant and other than land)

- (a) the first ₦10,000.00 ₦5000.00
- (b) for every ₦10,000.0 thereafter or part thereof ₦5,000.00
- (c) Maximum fee ₦5000.00.

6. For the administration of the property of a deceased person where there is No dispute regarding succession or distribution-

- (d) Where the gross value of the property does not exceed ₦20,000 ₦300.00
- (e)..... Where it exceeds ₦20,000 but not ₦50,000 ₦500.00
- (f) On each additional ₦50,000 or part thereof in excess of ₦50,000..... ₦300.00
- (g) Where no value can be specified ₦2500.00

7. For the administration of the property of a person of Unsound mind

- (a) Where the gross value of the property does not exceed ₦20,000 ₦300.00
- (b) Where it exceeds ₦20,000 but not ₦50,000 ₦500.00
- (c) On each additional ₦50,000 or part thereof in excess of ₦50,000 ₦300.00
- (d) Where no value can be specified ₦2500.00

8. For the determination of a question relating to the distribution of, or the succession to the property of a deceased person, or to a trust whether the person who created same to dead or alive.

- (a) Where the gross value of the property of the deceased or of the property under trust does not exceed ₦20,000 ₦300.00
- (b) For every additional ₦10,000 in excess of ₦20,000 ₦150.00
- (c) Maximum fee ₦5000.00
- (d) Where no gross value can be specified ₦3000.00

**9. For any other relief or assistance not specifically provide for
.....N1,000.00 Note of Items 1 to 9**

- (a) **Item 1-** Save where the claim is for an account to be taken, the sum claimed as debt or damages shall be specified.
- (b) **Item 2-**
 - (i) Where an issue regarding title is raised the case comes under items 4 and 5, and the difference shall be paid before the case is set down for hearing.
 - (ii) The annual rent or value to be specified shall be that which is payable under the lease granted to the tenant sued or the lease granted to any person before the bringing of the action, whichever be the grater. If it is something other than money, whether wholly or in part, its nature and annual value shall be specified.
- (c) **Item 4-**
 - (i) Where a claim for declaration of title is joined to a claim for possession, only three-fifths of the fee under item 5 shall be charged.
 - (ii) Note (b) (ii) shall apply to item 4 (iii) if no lease was ever granted in writing, no annual rent or value shall be specified.
- (d) **Items 5-**
 - (i) A single fee under items 5 (a) shall be sufficient in a claim for possession of land made per se if expressly based on a judgment between the same parties otherwise the suit shall be deemed to contain a claim for a declaration of title though not expressly made, and fees shall be charged under both items 4 and 5 subject to note (c) (i) & (ii) a sum shall be specified in the claim for the purposes of items (b).
- (e) **Items 6 and 7-** If the gross value of the property has not been estimated, no value shall be specified.
- (f) **Item 8-**
 - (i) Note (e) shall apply
 - (ii) Item 8 covers claims (other than claims by creditors) affection trustees, executors, administrators, heirs, legatees, or other beneficiaries as between any of the aforesaid; but if no question is raised regarding the construction of a deed or will distribution or succession, the Court may order the fee to be reckoned under items 1 to 5 and any excess charged to be refunded.

(g)General

- (i) If the annual rent or value of the gross value of the property was understated, the Court may order the balance of the fee chargeable to be paid and if it was understated knowingly or negligently, the Court may also order a sum equal to such balance to be paid as penalty. In either case the Court may direct that the proceedings shall be continued until the balance and penalty (if any) are paid. The Court may also act as above if any annual rent or value or gross value was stated where it should not have been.
- (ii) If a flat fee was paid because no annual rent or value or gross value could be stated, the Court may, where the value is small or the time short, order a portion of the fee to be refunded but so that the balance left shall not fall below ₦10.00.
- (iii) Where two or more claims are joined the highest fee under any relevant item shall be charged and in addition three-fifths of the fees under any other; provided that ₦50.00 only shall be charged on a claim for an injunction joined to any other claim.
- (iv) A set-off or counter-claim shall be charged as if an action therefore were taken.
- (v) If before the hearing begins the claims are admitted or settled, the Court may order two-fifths or the fee charged under items 1 to 9 to be refunded.
- (vi) Where a case is adjourned through a party's fault such party may be ordered to pay three-fifths of the fees charged under items 1 to 9 before the case is set down again.
- (vii) Paragraph (vi) shall apply to the setting down of a case in which judgment was given by default.

MATRIMONIAL CASES

- 10. Filing an application under section 30 Matrimonial Causes Decree for leave to Institute proceeding ₦500.00
- 11. Filing a petition or supplementary petition ₦1000.00
- 12. Sealing a Notice of Petition or Notice of Proceeding in place of a lost notice ₦100.00
- 13. Sealing a concurrent notice of petition or Notice of Proceedings ₦100.00
- 14. Extending the time for serving a notice of Petition or notice of proceedings ₦100.00
- 15. Filing an answer or supplementary answer by which the respondent to a petition institute proceeding of a kind referred to in paragraphs (a) or (b) of the definition of Matrimonial cause ₦250.00
- 16. Filing any other answer or supplementary answer ₦150.00

17. Filing reply by a party cited by a person named in an answer
 ₦150.00
18. Amending a pleading by virtue of paragraph (a) of sub-rule (1) of Order
 vii rule 3 of Matrimonial cause rules ₦250.00
19. Filing a notice of address for service ₦100.00
20. Filing a notice of change of address for service ₦100.00
21. Filing a request, under rule 39 of Order XI of Matrimonial Causes Rules
 to set an undefended Suit down for trial ₦500.00
22. Filing a request, under rule 41 of Order XI of matrimonial causes to set a
 defended suit down for trial ₦500.00
23. Issuing a certificate that a decree has become absolute ... ₦200.00
24. Filing an application under the Third Schedule to the Decree
 ₦200.00
25. Filing an application to the Court other than an application Referred to in
 item 1 to 15 ₦250.00
26. Filing an application for a certificate of means, not being an application
 filed as a result of a registrar being unable to make an assessment until the
 certificate has been ₦200.00
27. Filing any other application to a registrar ₦200.00
28. Filing a request for assessment of maintenance pending suit
 ₦200.00
29. Filing a request to refer proceedings for ancillary relief, other than
 proceedings instituted by the filing of an application to the court under
 Rule 7 or 20 of Order XIV of Matrimonial Causes Rules
 ₦250.00
30. Filing a request to refer maintenance proceeding to the Court under Rule
 11 of Order XVI of matrimonial causes rules
 ₦250.00
31. Stating at the request of a party, a matter for the opinion of the court under
 Rule 10 of order XIX of Matrimonial Causes Rules
 ₦250.00
32. Filing a request for a review of a registrar's decision
 ₦250.00
33. Filing a consent order, other than a consent order determined by application
 to the court or determining an application made to a registrar
 ₦200.00
34. Giving a certificate of a decree or order for registration in another court
 ₦200.00
35. Registering a decree or order under section 89 of the Matrimonial Causes
 Decree ₦200.00
36. Filing a request under rules 5 of Order VI of these rules, for service in a
 country that is a party to a convention regarding legal proceedings in
 civil and commercial matters ₦200.00

37. Filing a notice of intervention by a person other than the Attorney-General or a delegate of Attorney-General ₦500.00
38. All other fees payable shall be in accordance with the fees payable under the rules of court or other provisions relating to the practice and procedure of the High Court concerned.

LEGITIMACY CASES

39. For the petition ₦1200.00
40. For a sealed decree or copy of ₦200.00

PROBATE AND ADMINISTRATION SECTION A

41. Application Form ₦1,000.00
42. Inventory ₦500.00
43. Surety's Guarantee Form ₦500.00
44. Minute and Order ₦500.00
45. Filing for Executors ₦500.00
46. Filing of death certificate ₦500.00
47. Oath ₦500.00

TOTAL ₦4,000

SECTION B

48. Lodging of Will ₦5000.00
49. Lodging of Codicil ₦2,500.00
50. Withdrawal of Will ₦1,000.00
51. Filing of Caveat ₦10,000.00
52. Renunciation ₦1,000.00
53. Application for Search ₦1,000.00
54. Power of Attorney ₦500.00
55. Reading of Will ₦5,000.00

Grant of Letter of Administration (LA)

56. Legal Notice (Deposit Fee) (To be determined by Publishers)
57. Application Form ₦1,000.00
58. Swearing and Filing Inventory ₦500.00
59. Swearing and Filing of Next of Kin ₦500.00
60. Swearing and Filing of Administration Bond ₦500.00
61. Justification of Surety ₦500.00
62. Filing of death certificate ₦500.00
63. Minute and Order ₦500.00

TOTAL ₦4,000

ESTATE FEES

64. **Estate Fees on Shares** ... 50kobo per unit for unquoted shares and ₦1.00 per unit for quoted shares.

65. **Estate Fees on Monies in Bank;**

- a. Less than ₦200,000.00 2%
- b. Above ₦200,000.00 but less than ₦500,000.00 5%
- c. Above ₦500,000.00 but less than ₦1,000,000.00 7.5%
- d. Above ₦1,000,000.00 10%

66. **Estate Fees on Landed Properties;**

- a. Ado-Ekiti ₦50,000.00
- b. Urban Areas, LGA Headquarter or places like Iyin, Odo, Ifaki, Iworoko, Oye ₦40,000.00
- c. Rural Areas ₦20,000.00
- d. Developed properties- To be valued by the Estate Management Section of Probate Registry at the rate 3.5% of the extant market value.

67. **Administrative Fees on Gratuity; (No Estate Fees on Gratuity)**

- a. Level 1 to 6 or its equivalent ₦10,000.00
- b. Level 7 to 10 ₦20,000.00
- c. Level 12 to 14 ₦30,000.00
- d. Level 15 to 17 ₦50,000.00
- e. Consolidated ₦100,000.00

APPLICATIONS, AFFIDAVITS, JUDGEMENTS, ORDERS SECURITY BONDS, WARRANTS AND WRITS

- 68. On application for warrant to detain a ship ₦3000.00
- 69. On application for a writ of Habeas Corpus ₦2000.00
- 70. On filing any other application-
 - (a) if alone ₦1000.00
 - (b) If accompanied by other paper ₦1000.00
- 71. On filing an affidavit ₦500.00
- 72. On filing any other paper ₦200.00
- 73. On filing a security bond ₦500.00
- 74. On justification of sureties for each surety ₦500.00
- 75. For the issue of a warrant to detain an absconding defendant or a ship or of a writ of habeas corpus ₦1000.00
- 76. For the drawing up of an order of judgment ₦500.00

MISCELLANEOUS

- 77. For a special interpreter of a language not in Common sue; per appearance. ₦500.00
- 78. For an inquiry by a court officer where so ordered for each sitting

₦300.00

79. For an account taken by a Court officer where so ordered- per ₦100 or part thereof found to have been received ₦200.00
80. For taking down a person's statement where so ordered as the Court may direct but not exceeding ₦300.00
81. (a) For searching the archives- for each period of six months or part thereof
(b) For searching Court records- for 1 hour or part thereof ; ₦200.00
82. For drawing up a bill of costs where so directed- per folio of 72 words ₦200.00
83. For taking costs where so ordered- per N100 or part thereof
84. For every subpoena ₦200.00
85. On warrant for prisoner to give evidence ₦200.00
86. On commission to take evidence- ₦200.00
- (a) within the jurisdiction of court- per N2.00 Subject to a maximum ₦1,500.00
- (b) outside jurisdiction of court but within the Federation ₦500.00
- (c) Outside the Federation of Nigeria- as the Court may order but not exceeding ₦1,500.00
87. For attesting the execution of signature of an instrument (other than an instrument regarding payment of pension) not otherwise provided for ₦200.00
88. For swearing an affidavit or making a declaration (other than under section 20 of the Auctioneers Law or the Marriage Act or one required by the regulation of Government Department per deponent or declarant ₦200.00
89. For marking any paper annexed to an affidavit or declaration ₦200.00
90. For sealing any document not in a proceeding ₦100.00
91. For preparing and certifying a copy as folio of 72 words or part thereof ₦100.00
92. For payment into Court (except when ordered by the Court) of proceeds of execution ₦100.00
- (a) not exceeding N100 ₦100.00
- (b) for additional N100.00 or part thereof ₦100.00
93. On appointment of a Commissioner to administer oaths and take declarations (not being a Government Officer) ₦750.00
94. For sealing a letter of request ₦750.00
95. On transfer of a foreign judgment ₦2000.00
96. For certificate of service of foreign process (where not disallowed by

- convention) ₦2000.00
97. For the service of any document or process- initial fees plus the following rates-
- (a) Per kilometer ₦200.00
- (b) One way ₦100.00

TRANSFER OF CASES

98. On an application to transfer a civil case before the High Court from one Judge to another, or to a Magistrate or a Customary Court save where the application is allowed to be made orally at the hearing of the case ₦200.00
99. On an order transferring a civil case before High Court from one Judge to another, or a Magistrate Court or to a Customary Court Where the order is made on the application of a party ₦200.00
100. On an application to the Chief Judge or a Judge to transfer a civil Case from the Magistrate's Court or to the High Court or from one Magistrate to another within the same district ₦200.00
101. On an order transferring a civil case from one Magistrate's Court to another Magistrate's Court or to the High Court or from one Magistrate to another within same district where the order is made on the application of a party ₦200.00
102. On setting down for hearing a civil case transferred from a Magistrate's Court to the High Court, whether or not the transfer was made on the application of a party, the difference between the fees paid for instituting the case in the Magistrate's Court and the fee which would have been charged had the case been instituted in the High Court in the first instance or whichever be the greater ₦200.00

CUSTOMARY COURT CASES

103. On sitting down for hearing a civil case transferred to or ordered to be retried by the High Court where the transfer or retrial was ordered on the application of a party, the fee which would have been paid if the case had been instituted in the high court.

FEES PAYABLE IN CIVIL APPEALS FROM THE MAGISTRATES' COURTS

104. Filing a notice of appeal from the decision of a Magistrate Court to the High Court ₦5,000.00
105. In respect of any other matter or service, the following fees shall be paid-
- (a) where the matter or service is to be done or rendered in the Magistrate's

court the same fees as would be payable if the case were still pending before the court

- (b) where the matter or service is to be done or rendered in the High Court, the same fees as are payable in a case pending before the court, subject to this qualification, namely that where various fees are provided for the same matter or services, the lowest rate shall be charged.

ALLOWANCES TO WITNESSES

106. A
witness whose income per annum is below N18,000 ... ₦500.00
107. A
witness whose income per annum is N18,000.00 or above
₦1,000.00

NOTARIES FEES OF OFFICE

108. Noting
protest on bill or note ₦500.00
109. Extending
protest on bills of exchange or promissory notes ₦500.00
110. Should the
acceptor or drawer of a bill or note reside out of town and the notary has
to present the bill or note, a further charge for the first two
₦500.00
111. And of
additional two kilometers ₦500.00
112. Minuting or noting ship's protest ₦500.00
113. Extending ships protes..... ₦500.00
114. Furnishing of extended protest ₦500.00
115. Attestation to any document ₦500.00
116. Declaration thereto for each additional declarant ₦500.00
117. Attendance each ₦500.00

TRANSLATION

118. For
every folio of seventy-two words ₦200.00
119. Attestati
on to translation ₦500.00
120. Translati
on to common attestation power for stock ₦500.00

FEES FOR REGISTRATION OF JUDGMENT

121. Registration of certificate of a judgment of High Court ₦1000.00
122. Registration of Certificate of a judgment of any Court ... ₦1000.00

THIRD SCHEDULE

LOCAL GOVERNMENT COUNCILS AND LOCAL COUNCIL DEVELOPMENT AREAS IN EKITI STATE COLLECTIBLES; LICENSES AND PERMITS RATES/FEEES FOR VARIOUS BUSINESS ACTIVITIES AND TRADE

S/N	ITEM OF REVENUE	RATE COLLECTABLE BY CATEGORY		
		A State Capital	B LG/LCDA Headquarters	C Other Towns
A	SHOPS, KIOSK AND WORKSHOP RATES			
1	YAM SELLER SHOP	10,000.00	7,000.00	5,000.00
2	YAM SELLER RETAIL	5,000.00	3,000.00	3,000.00
3	PALM OIL SELLER	10,000.00	7,000.00	5,000.00
4	PALM KERNEL SELLER	10,000.00	7,000.00	5,000.00
5	CASSAVA SELLER	10,000.00	7,000.00	5,000.00
6	SPARE PARTS SELLER (i) Motor Vehicle	30,000.00	20,000.00	10,000.00
	(ii) Motor Cycle/Tricycle	15,000.00	10,000.00	5,000.00
	(iii) Generator	10,000.00	7,000.00	5,000.00
7	CAR DEALER SHOP	30,000.00	30,000.00	20,000.00
8	TYRE DEALER SHOP	20,000.00	15,000.00	10,000.00
9	MECHANIC WORKSHOP	15,000.00	10,000.00	5,000.00
10	BOOKSHOP	10,000.00	7,000.00	5,000.00
11	DRY CLEANER	5,000.00	3,000.00	3,000.00
12	ALUMACO PRODUCT SELLER	20,000.00	15,000.00	10,000.00
13	ALUMACO PRODUCT BUILDER	15,000.00	10,000.00	7,000.00
14	CEMENT SHOP	30,000.00	20,000.00	10,000.00

15	PATENT MEDICINE STORE	10,000.00	7,000.00	5,000.00
16	PHARMACY STORE	30,000.00	15,000.00	10,000.00
17	REWINDER (COILER/MOTOR SAW)	10,000.00	7,000.00	5,000.00
18	MOTOR SAW OPERATOR	10,000.00	7,000.00	5,000.00
19	COMPUTER CENTRE/ CYBER CAFE	10,000.00	5,000.00	3,000.00
20	CONFESSIONARIES BAKERS SHOP	10,000.00	5,000.00	3,000.00
21	BAKERY	15,000.00	10,000.00	5,000.00
22	SHOE/BAG MAKER SHOP	10,000.00	5,000.00	3,000.00
23	FASHION DESIGNER SHOP	10,000.00	5,000.00	3,000.00
24	BARBING/HAIR DRESSING SHOP	10,000.00	5,000.00	3,000.00
25	DRY FISH/MEAT SHOP	10,000.00	7,000.00	5,000.00
26	FARM PRODUCE BUYER SHOP	15,000.00	10,000.00	5,000.00
27	MOTORCYCLE DEALER SHOP	20,000.00	15,000.00	10,000.00
28	MOTOR DEALER SHOP	40,000.00	30,000.00	20,000.00
29	SIGN WRITER SHOP	10,000.00	5,000.00	3,000.00
30	ENGINE OIL SELLER	5,000.00	3,000.00	3,000.00
31	ENGINE OIL DISTRIBUTOR SHOP	20,000.00	15,000.00	10,000.00
32	PAINT SELLER SHOP/PAINTER WORKSHOP	10,000.00	7,000.00	5,000.00
33	RECORD STORE	10,000.00	5,000.00	3,000.00
34	RADIO/TELEVISION/FRIDGE REPAIR SHOP	10,000.00	7,000.00	5,000.00
35	WRIST WATCH/WALL CLOCK REPAIR SHOP	5,000.00	3,000.00	3,000.00

36	PRINTING SHOP	15,000.00	10,000.00	5,000.00
37	CROWN/BEAD MAKER SHOP	5,000.00	3,000.00	3,000.00
38	WOOD CARVER	5,000.00	3,000.00	3,000.00
39	DRUM MAKER SHOP	5,000.00	3,000.00	3,000.00
40	MUSICAL INSTRUMENT SHOP	15,000.00	10,000.00	5,000.00
41	DAILY CONTRIBUTION COLLECTOR	5,000.00	3,000.00	3,000.00
42	PLANK SELLER	15,000.00	10,000.00	5,000.00
43	BATTERY CHARGER/SERVICE	5,000.00	3,000.00	3,000.00
44	BUILDING/PLUMBING MATERIALS SHOP	40,000.00	30,000.00	15,000.00
45	PHONE SELLER/DEALER SHOP	20,000.00	15,000.00	10,000.00
46	PHONE ACCESSORIES SHOP	10,000.00	5,000.00	3,000.00
47	POS OPERATOR	10,000.00	7,000.00	5,000.00
48	ELECTRICAL/ELECTRONICS SHOP	15,000.00	10,000.00	5,000.00
49	BOUTIQUE/ CLOTH SELLER SHOP	15,000.00	10,000.00	5,000.00
50	FAIRLY USED CLOTH SELLER SHOP	10,000.00	7,000.00	5,000.00
51	PLASTIC PRODUCT SELLER SHOP	10,000.00	7,000.00	5,000.00
52	PHOTO/VIDEO STUDIO	10,000.00	7,000.00	5,000.00
53	GYM SHOP	10,000.00	5,000.00	3,000.00
54	FRUITS SELLER SHOP	10,000.00	5,000.00	3,000.00
55	HAWKER'S PERMIT	10,000.00	5,000.00	3,000.00
56	GOLD SMITH SHOP	10,000.00	5,000.00	3,000.00
57	CARPENTER SHOP	10,000.00	5,000.00	3,000.00
58	VULCANIZER SHOP	10,000.00	5,000.00	3,000.00

59	WELDER/PANEL BEATER	10,000.00	5,000.00	3,000.00
60	COW SELLER	15,000.00	10,000.00	5,000.00
61	RAM/SHEEP/GOAT SELLER	10,000.00	7,000.00	5,000.00
62	PLANTAIN SELLER SHOP	10,000.00	5,000.00	3,000.00
63	FOOD SELLER CANTEEN	10,000.00	5,000.00	3,000.00
64	CASSAVA/MAIZE GRINDING SHOP	10,000.00	5,000.00	3,000.00
65	RICE MILL SHOP	10,000.00	10,000.00	10,000.00
66	PEPPER/MELON/BEANS MILL SHOP	10,000.00	5,000.00	3,000.00
67	KEROSINE SHOP	10,000.00	5,000.00	3,000.00
68	MOTOR PARTS BUTCHER	10,000.00	5,000.00	3,000.00
69	BLOCK MOULDING INDUSTRY	10,000.00	5,000.00	3,000.00
70	BOREHOLE DRILLER SHOP	50,000.00	50,000.00	20,000.00
71	POULTRY/FISHERY FEED SHOP	10,000.00	5,000.00	3,000.00
72	RENTAL SERVICES SHOP	15,000.00	10,000.00	5,000.00
73	BREAD SELLER	10,000.00	5,000.00	3,000.00
74	HAIR PRODUCT SELLER	10,000.00	5,000.00	3,000.00
75	MAKE-UP ARTIST/AUTO GELE	15,000.00	10,000.00	5,000.00
76	WRISTWATCH/CLOCK SELLER	10,000.00	5,000.00	3,000.00
77	PHONE REPAIRER	10,000.00	5,000.00	3,000.00
78	GOAT MEAT AND PORK SELLER	10,000.00	5,000.00	5,000.00
79	BEANS CAKE/ BUNS SELLER	10,000.00	5,000.00	3,000.00
80	PROVISION SHOP	10,000.00	5,000.00	3,000.00
81	SOFT DRINKS SELLER	10,000.00	5,000.00	3,000.00

82	NEWSPAPER STALL/SHOP	10,000.00	5,000.00	3,000.00
83	SPIRITUAL ITEMS/ ELEWE OMO	15,000.00	10,000.00	5,000.00
84	DSTV/GOTV/CABLE TV SHOPS	10,000.00	5,000.00	3,000.00
85	BETTING SHOP	15,000.00	10,000.00	5,000.00
86	EGGS/FOWL/TURKEY	10,000.00	5,000.00	3,000.00
87	COSMETICS	10,000.00	5,000.00	3,000.00
88	KITCHEN UTENSILS	10,000.00	5,000.00	3,000.00
89	ARTICLES	10,000.00	5,000.00	3,000.00
90	ESTATE AGENCY	20,000.00	15,000.00	10,000.00
91	GAS REFILLING SHOP	10,000.00	5,000.00	3,000.00
92	BABY ITEMS	15,000.00	10,000.00	5,000.00
93	FROZEN FOODS AND ICE BLOCK	15,000.00	10,000.00	5,000.00
94	FOAM/MATTRESS	15,000.00	10,000.00	5,000.00
95	SOLAR/INVERTER INSTALLER OR ELECTRICIAN	15,000.00	10,000.00	5,000.00
96	JEWELRY SELLER	15,000.00	10,000.00	5,000.00
97	CARWASH	15,000.00	10,000.00	5,000.00
100	SOUND ENGINEER/DJ	15,000.00	10,000.00	5,000.00
101	TELECOMMUNICATION OUTLETS	10,000.00	5,000.00	3,000.00
102	SCRAP COLLECTORS/SCAVENGERS	10,000.00	5,000.00	3,000.00
103	TOY SELLERS	15,000.00	10,000.00	5,000.00
104	LOGISTIC SHOP	15,000.00	10,000.00	5,000.00
B.	ON AND OFF LIQUOR LICENCE FEES			
1.	TAVERN LIQUOR LICENCE FEE & ANNUAL RENEWAL (Retail liquor under temporary sheds between 8.00am and 11.00pm)	5,000.00	5,000.00	3,000.00

2.	NATIVE LIQUOR (PALMWINE & LOCAL GIN) LICENCE FEE & ANNUAL RENEWAL (Retail palm wine and local gin between 8.00am and 11.00pm)	5,000.00	5,000.00	3,000.00
3.	SUPERMARKET/DEPARTMENTAL STORES LIQUOR LICENCE FEE & ANNUAL RENEWAL (Retail wine and beer in quantities not exceeding twelve bottles per person for the space of 24 hours for consumption off the premises)	15,000.00	10,000.00	5,000.00
4.	WINE & BEER (ON & OFF) LIQUOR LICENCE FEE & ANNUAL RENEWAL (Retail wine and beer for onsite consumption between 8.00am and 11.00pm [ON] AND retail wine and beer in quantities not exceeding twelve bottles per person for the space of 24 hours for consumption off the premises [OFF])	15,000.00	10,000.00	5,000.00
5.	RESTAURANT/BAR/CLUB LIQUOR LICENCE FEE & ANNUAL RENEWAL (Retail liquor to club customers and food buyers between 8.00am and 11.00pm)	20,000.00	15,000.00	10,000.00
6.	HOTEL (SMALL not more than 10 rooms) LIQUOR LICENCE FEE & ANNUAL RENEWAL (Retail liquor to non-lodgers between 8.00am and 11.00pm to lodgers on the premises anytime)	20,000.00	15,000.00	10,000.00
7.	HOTEL (BIG with more than 10 rooms) LIQUOR LICENCE FEE & ANNUAL RENEWAL (Retail liquor to non-lodgers between 8.00am and 11.00pm and to lodgers on the premises anytime)	30,000.00	25,000.00	20,000.00
8.	WHOLESALE LIQUOR LICENCE FEE & ANNUAL RENEWAL (liquor by wholesale between 8.00am and 11.00pm)	80,000.00	50,000.00	30,000.00
9.	DEPOT LIQUOR LICENCE FEE & ANNUAL RENEWAL (Major distributor of liquor between 8.00am and 11.00pm)	100,000.00	80,000.00	50,000.00

PENALTY- A person who sells liquor at any place without obtaining appropriate liquor licence under this Law shall be liable to an administrative penalty of N100,000.00 only.				
C.	SLAUGHTER SLAB FEES			
	1. Abattoir Licence fee (Annual)	10,000.00	10,000.00	10,000.00
	2. Slaughtering fees per head			
	(i) Cow	2,000.00	1,500.00	1000.00
	(ii) Goat/Sheep/Pig/Dog	1,000.00	500.00	500.00
D.	MARRIAGE, BIRTH & DEATH REGISTRATION FEES			
	Registration of marriage	20,000.00	20,000.00	20,000.00
	Local Government Origin/Identification/Attestation Fees	5,000.00	5,000.00	5,000.00
	Birth/Death Registration fee	5,000.00	5,000.00	5,000.00
E	NAMING OF STREET			
	i. Application for Naming of Street			
	a. Individual/group/Community	5,000.00	5,000.00	5,000.00
	ii. Non-refundable inspection fee	10,000.00	10,000.00	10,000.00
	iii. Non-refundable objection fee	10,000.00	10,000.00	10,000.00
	iv. Approval fees			
	a. Close/Lane/Avenue/ Crescent	50,000.00	30,000.00	20,000.00
	b. Street/Way	70,000.00	50,000.00	30,000.00
	c. Road	50,000.00	30,000.00	10,000.00
	d. Estate/Quarters	150,000.00	100,000.00	50,000.00
	e. Bus-Stop	30,000.00	20,000.00	10,000.00
	v. Change of street name			
	a. Application	10,000.00	10,000.00	10,000.00

	b. Approval	100,000.00	70,000.00	50,000.00
F	CUSTOMARY RIGHT OF OCCUPANCY IN LOCAL GOVERNMENT AREA	50,000.00	30,000.00	20,000.00
G	MOTOR PARK AND ALLIED MATTER FEES			
	i. Motor Park daily ticket	500.00	300.00	200.00
H	DOMESTIC ANIMAL FEE			
1	DOG LICENCE	3,000.00	2,000.00	1,000.00
2	GOAT/SHEEP	1,500.00	1,000.00	500.00
3	OTHER LIVESTOCKS	1,000.00	500.00	500.00
I	BICYCLE, TRUCK, WHEEL BARROW, CART FESS,			
	OTHER THAN A MECHANICALLY PROPELLED TRUCK	3,000.00	2,000.00	1,000.00
J	CATTLE TAX			
	CATTLE RANCH LICENCE	20,000.00	15,000.00	10,000.00
K	MERRIMENT AND ROAD CLOSURE LEVY			
	a. Entertainment/Drumming fee	5,000.00	3,000.00	2,000.00
	b. Noise Control Fee	10,000.00	7,000.00	5,000.00
	c. Illegal closure of roads (Administrative Penalty)	100,000.00	50,000.00	20,000.00
L	RADIO AND TELEVISION LICENCE FEES			
	(OTHER THAN RADIO AND TELEVISION TRANSMITTER)			
	Radio and Television Fee	5,000.00	3,000.00	2,000.00
M	VEHICLE RADIO LICENCE FEES			
	Vehicle Radio fee	500.00	500.00	500.00
N	WRONG PARKING CHARGES			

	i. Abandoned Vehicle on the roadside	5,000.00	3,000.00	2,000.00
	ii. Laterite/sand/gravel on road	10,000.00	5,000.00	3,000.00
	iii. Obstruction of road	10,000.00	5,000.00	3,000.00
	iv. Aerated materials	10,000.00	5,000.00	3,000.00
	v. Hazard fee – air or noise pollution	10,000.00	5,000.00	5,000.00
O	CONTROL OF VEHICLE FEES-			
	i. Parking fees	1000.00	500.00	300.00
	ii Approval for No Parking Order			
	(a) Individual	20,000.00	10,000.00	5,000.00
	(b) Company/group	40,000.00	20,000.00	10,000.00
P	PUBLIC CONVENIENCE, SEWAGE & REFUSE DISPOSAL FEES			
	Operating Licence fees/Annual Renewal	20,000.00	10,000.00	5,000.00
Q	CUSTOMARY BURIAL GROUND PERMIT FEES			
	Burial Ground Permit per year	20,000.00	10,000.00	5,000.00
R	RELIGIOUS PLACES ESTABLISHMENT PERMIT FEES			
1	Establishment Permit/Annual Renewal Fee	10,000.00	5,000.00	3,000.00
1	Open Air Preaching Permit Fee	10,000.00	5,000.00	3,000.00
2	Road Procession fee	10,000.00	5,000.00	3,000.00

*****The above Rates are also subject to the review of the House of Assembly.**

FOURTH SCHEDULE

Section 2(3)

SUPPLEMENTARY PROVISIONS RELATING TO THE MANAGEMENT BOARD, ETC

Proceedings of the Management Board.

1. Subject to this Law and Section 27 of the Interpretation Act (which provides for decisions of a statutory body to be taken by a majority of its members and for the person presiding at any meeting, when a vote is ordered, to have a second or casting vote), the Board may make standing orders regulating its proceedings or any of its committees.
2. At every meeting of the Board, the Chairman shall preside and in his absence the members present at the meeting shall appoint one of them to preside at the meeting other than the Secretary.
3. (1) The quorum at a meeting of the Board shall be five (5) members of the Board, one of whom shall be the Chairman or a Director and the quorum of a committee of the Board shall be as determined by the Board.

(2) A majority decision of the members on any matter obtained by the Secretary in written correspondence shall be treated in all respects as though it were a decision of the Board in an actual meeting unless any member has requested the submission of the matter to such meeting.
4. The Board shall for the purpose of this Law, meet not less than 4 times in each year. The Board shall also meet whenever it is summoned by the Secretary whenever the business requires its attention or Executive Chairman, and if required to do so, by notice given to him by not less than 3 members, he shall summon a meeting of the Board to be held within 14 days from the date on which the notice is given.
5. Where the Board desires to obtain the advice of any person on a particular matter, the board may co-opt such person to the Board

for such period as it thinks fit, but a person who is a member by virtue of this paragraph shall not be entitled to vote at any meeting of the Board and shall not count towards a quorum.

6. A member of the Board who is directly or indirectly interested in any matter being deliberated on the Board, or is interested in any contract made or proposed to be made by the Board shall, as soon as possible after the relevant facts have come to his knowledge, disclose the nature of his interest at a meeting of the Board.
7. A disclosure under this paragraph shall be recorded in the minutes of meetings of the Board and the member concerned shall-
 - (a) not, after the disclosure, take part in any deliberation or decision of the Board; and
 - (b) be excluded for the purpose of constituting a quorum of any meeting of the Board for any deliberation or decision, with regards to the subject matter in respect of which his interest is so disclosed.

Committees

8. (1) Subject to its standing orders, the Board may appoint such number of standing and ad-hoc committee as it thinks fit to consider any report on any matter with which the Board is concerned.
- (2) A committee appointed under this paragraph shall consist of such number of persons (not necessarily members of the Board as may be determined by the Board), and a person, other than a member of the Board, shall hold office on the committee in accordance with the terms of his appointment and the committee shall be presided over a member of the Board.
- (3) The quorum of any committee set up by the Board shall be as may be determined by the Board
- (4) A decision of a committee of the Board shall be of no effect until it is confirmed by the Board.

Miscellaneous.




9. The fixing of the seal of the Board shall be authenticated by the signature of the Chairman or any other person generally or specifically authorized by the Board to act for that purpose and that of the Secretary.
10. Any contract or instrument which, if made by a person not being a body corporate, would not be required to be under seal may be made or executed on behalf of the Board by the Secretary or by the person generally or specially authorized by the Board or by other person generally or specially authorized by the Board to act for that purpose.
11. Any document purporting to be contract, instrument or other document duly signed or sealed on behalf of the Board shall be received in evidence and shall, unless the contrary is proved, be presumed without further proof to have been so signed or sealed.
12. The validity of any proceeding of the Board, or any of its committees shall not be affected by-
 - (a) any vacancy in the membership of the Board or committee;
 - (b) any defect in the appointment of a member of the Board or committee; or
 - (c) reason that any person not entitled to do so took part in the proceedings of the Board or committee.
13. A member of a committee who has a personal interest in any contract or arrangement entered into or proposed to be considered by the committee shall disclose his interest to the committee and not vote on any question relating to the contract or arrangement.
14. No member of the Board shall be personally liable for any act or omission done or made in good faith while engaged in the business of the Board.

This printed impression has been carefully compared by me with the Bill, which has been passed by the Ekiti State House of Assembly and found by me to be a true copy of the said Bill.


.....
BARR. OPEYEMI AJIBOLA
Clerk of the House of Assembly


.....
RT. HON. ADEOYE STEPHEN ARIBASOYE
Speaker of the House

Governor's Assent
I hereby signify my assent to this Bill

MR. BIODUN ABAYOMI OYEBANJI
Governor of Ekiti State.

MADE AT ADO EKITI THIS ¹³ DAY OF ^{DEC}2025